



**STATE OF NEW JERSEY  
DEPARTMENT OF EDUCATION**

**The Uniform Minimum Chart of Accounts for New Jersey  
Public Schools and Approved Private Schools for Students  
with Disabilities**

**2021-22 Edition**

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**(Revised June 2022)**

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## ***Foreword***

This handbook establishes the chart of accounts for use by New Jersey school districts, charter schools, renaissance school projects, and for Approved Private Schools for Students with Disabilities (APSSD). In accordance with the New Jersey Administrative Code (*N.J.A.C. 6A:23A-16.1 et seq.*), each district, charter school, and renaissance school project shall maintain a uniform system of financial bookkeeping and reporting that is consistent with generally accepted accounting principles (GAAP). In accordance with the New Jersey Administrative code (*N.J.A.C. 6A:23A-18.5(a)7*), each APSSD shall maintain a uniform system of accounts for use in the accounting system of the school for financial reporting to the Department. “*Chart of accounts*” means a classification structure for the accounting system that permits the standardization of reported financial data facilitating analyses within and between district boards of education and APSSDs, and on a nationwide basis.

### **History of the New Jersey Public School Chart of Accounts**

The State Board of Education originally authorized The Chart of Accounts on July 1, 1959. In 1992, The Uniform Minimum Chart of Accounts (Handbook 2R2), an amended manual, was published to conform to generally accepted accounting principles (GAAP) as provided by the National Council on Governmental Accounting.

Since the 1992 edition, the information in the Chart of Accounts has been updated with revisions issued in 1994, 2003, 2008, 2015, and annually thereafter by annual software vendor letters and budget guidelines, and through the distribution of accounting memos.

The requirement to complete school-based budgets and account for appropriations at the school level was implemented for certain at-risk school districts with guidance provided through annual school-based budget district specific budget guidelines as well as any other policy memos issued by the Department. The 2003-updated edition of the Chart of Accounts reflected the use of fund 15, a character class within the general fund used for school-based budgeting and accounting. Fund 15 is still included in this edition.

The Government Accounting Standards Board (GASB) issued Statement No.34 (GASB 34) in June 1999 for implementation by June 30, 2004, which had several key implications for the 2003 Chart of Accounts update. GASB 34 eliminated the financial reporting of the general fixed asset account and general long-term debt account groups. Capital assets and long-term debt were included in the Statement of Net Assets, a district-wide accrual basis statement. Consequently, those account codes which are used in either the proprietary or fiduciary funds (accrual basis) or the governmental column of the district-wide statements (accrual basis) were identified in the 2003 updated Chart of Accounts with the phrase [*Accrual basis of accounting*] at the end of the description of the account code. These notations are also in this edition. Districts do not need to include all accrual basis account codes in the general ledger software for day-to-day accounting, only those needed for the proprietary and fiduciary funds.

In November 2003, the National Center for Education Statistics (NCES) issued a revised publication Financial Accounting for Local and State School Systems, which was an updated version of the 1990 NCES chart of accounts and comparable to most account codes in the NJ Chart of Accounts.

The 2008 Chart of Accounts update incorporated the changes issued in annual software vendor letters and budget guidelines, through the distribution of accounting memos, and as a result of the passage of The School Funding Reform Act of 2008 (SFRA).

The 2015 Chart of Accounts update incorporated the changes issued in annual software vendor letters and budget guidelines, and through the distribution of accounting memos. It included an update to Appendix A to include line numbers and enhance the format for clarity and ease of use. The 2015 document also added a new Appendix C to list details of reserved codes that have been discontinued from use.

The 2016-17 Chart of Accounts update incorporated the changes for 2016-17 issued in the annual software vendor letter and budget guidelines. Information from the Budget Guidelines Appendix C *Minimum Chart of Accounts* was integrated into the guidance in the document.

The 2017-18 Chart of Accounts update incorporated the changes for 2017-18 issued in the annual software vendor letter and budget guidelines, including updates to align with the 2014 NCES publication *Financial Accounting for Local and State School Systems*, which was released in March 2015. The update also included items to incorporate the accounts for New Jersey Approved Private Schools for Students with Disabilities (APSSD) into this document. Prior to the issuance of the 2017-18 Chart of Accounts, *Appendix B – Private Schools for the Disabled Narrative Explanation of the Chart of Accounts* was last updated on June 17, 2005. That document updated through 2017-18 was incorporated into this document.

The 2018-19 and 2019-20 Chart of Accounts incorporated the changes issued in the annual software vendor letters and budget guidelines.

The 2020-21 Chart of Accounts incorporated the changes issued in the annual software vendor letter and budget guidelines; accounting changes for school districts related to Governmental Accounting Standards Board (GASB) Statement No. 84, which establishes criteria for identifying fiduciary activities of all state and local governments; new accounts for funds received under the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act; and new accounts for funds received under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act. The document was revised after initial release to include additional accounts for federal funding provided during 2020-21.

The 2021-22 Chart of Accounts incorporates the changes issues in the annual software vendor letter and budget guidelines. New account numbers issued are noted as new and are highlighted in gray. Account numbers that are no longer applicable are noted as “Reserved” and are listed in Appendix C – Details of Reserved Codes. The 2020-21 edition of the NJ Chart of Accounts used an asterisk (\*) to identify the accounts that are required for the annual data collection that is sent to NCES. This notation continues in this 2021-22 NJ Chart of Accounts update. The July 2021 revision includes new revenue and program codes for the ARP-ESSER Grant Program. The August 2021 revision includes new revenue and program codes for the ARP-IDEA Grant Programs for Basic and Preschool. The September 2021 revision includes new revenue and program codes for the federal Middle Grades Career Awareness and Exploration Program, and for four federal ARP ESSER subgrants. The November 2021 revision includes new revenue and program codes for three capital grant programs authorized by the FY2022 state budget, and new revenue codes for Stabilization Aid, Education Rescue grants, and State-provided Military Impact Aid. The March 2022 revision includes new revenue and program codes for two grants under the ARP Homeless Children and Youth program, and a new revenue code for Maintenance of Equity aid. The June 2022 update includes an update for the APSSD revenue code for the ACSERS program.

**Important note: As used throughout this document, (#) indicates not applicable to APSSDs and (\*) indicates National Center for Educational Statistics (NCES) reporting.**

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## ***Chapter 1: The Account Classification System***

### **Section 1. The Accounting System**

The accounting system is comprised of the general ledger and subsidiary ledgers through which financial transactions are recorded during the actual operation of the school district, renaissance school project, charter school, or approved private school for students with disabilities (APSSD). The guidelines herein presented provide a classification structure that will facilitate budget and audit reporting to the Department.

Several principles guided the design of the account classification structure in this publication. Taken together, they support the needs of decision-makers - school officials, other public officials, creditors, and the general public - who use district and other school entity's financial reports. These principles are as follows:

- 1) The chart of accounts encourages full disclosure of the financial position of the local education agency (LEA) and other school entities. Emphasis is placed on the accurate classification of financial transactions. Expenditures are recorded in the accounting categories applicable, regardless of the implications of some of those decisions.
- 2) Comprehensiveness of financial reporting is encouraged. The LEA or other school entity should incorporate all financial activities into a single accounting and reporting system for full disclosure. The account classifications here encourage this procedure. Accounts for such activities as food services, student activities, community services, and commercial-like enterprises all should be included in the financial reports of the LEA or other school entity.
- 3) Simplified reporting is encouraged. Only the minimum number of funds consistent with legal and operating requirements should be established, since unnecessary funds result in undue complexity and inefficient financial administration.
- 4) Financial reporting emphasizes the results of LEA or other school entity operations more than the resources applied. The account code structure emphasizes program accounting and the application of supporting services costs to the "*products*" of the educational enterprise.
- 5) The account classification system is flexible; it meets the needs of both small and large LEAs and other school entities while retaining comparability of reported data. The guidelines here include a minimum list of accounts essential for state reporting.
- 6) The classification of accounts and the recommended reporting structure remain in accordance with GAAP.



## Section 2. The Account Classification Structure

**Important note:** As used throughout this document, “#” indicates “not applicable to APSSDs” and “\*” indicates National Center for Educational Statistics (NCES) reporting.

This publication provides for classifying three basic types of financial activity:

- 1) Revenues and other sources of funds,
- 2) Expenditures and other uses of funds, and
- 3) Transactions affecting the balance sheet.

For each type of transaction, the specific account code is made up of a combination of classifications called dimensions. Each dimension describes one way of classifying financial activity. A school location dimension is required for districts with schools implementing school-based budgeting for fund 15, and for financial reporting requirements under the Every Student Succeeds Act (ESSA). The dimensions applicable to each type of transaction are as follows:

Revenues:

- Fund
- Revenue Source
- (#) Program and Project/Reporting
- (#) Location

Expenditures:

- Fund
- Program and Project/Reporting
- Function
- Object
- (#) Location

(#) Balance Sheet

- Fund
- Balance Sheet Account

Coding structures applicable to each dimension are shown below. An additional identifying dimension may be added, if required, to accommodate computerized record keeping systems. Also, depending on each district’s needs, the location dimension may be either two or three digits. Under the Every Student Succeeds Act (ESSA), districts will be reporting school-based information for each 3-digit school code as assigned in the County-District-School system. For additional information, please refer to the [guidance for school-level reporting under ESSA](#).

**Revenues**

Fund	Revenue Source	(#) Program and Project/Reporting	(#) Location
XX	XXXX	XXX	XXX

**Expenditures**

<b>Fund</b>	<b>Program and Project/Reporting</b>	<b>Function</b>	<b>Object</b>	<b>(#) Location</b>
XX	XXX	XXX	XXX	XXX

**(#) Balance Sheet**

<b>Fund</b>	<b>Balance Sheet Account</b>
XX	XXX

**Section 3. Revenue Dimensions****Fund (Subfund)**

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. It also contains all related liabilities and residual equities or balances, or changes therein. Funds are established to carry on specific activities or attain certain objectives of an LEA according to special legislation, regulations, or other restrictions. A list of funds, descriptions, and account codes is provided in Chapter 2.

**Revenue Source**

This dimension classifies revenue by type and source. There are four broad source categories: local, intermediate, state, and federal.

**Program and Project/Reporting**

Programs and projects are activities and procedures designed to accomplish an objective or set of objectives.

**Location**

The location code identifies the individual schools of the district. This is mandatory for districts with schools that prepare school-based budgets, and for financial reporting under the Every Student Succeeds Act. Required maintenance under Education Facilities Construction Financing Act (EFCFA) is required to be reported by school facility. Location is not applicable to APSSDs.

**Section 4. Expenditure Dimensions****Fund (Subfund)**

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. It also contains all related liabilities and residual equities or balances, or changes therein. Funds are established to carry on specific activities or attain certain objectives of an LEA according to special legislation, regulations, or other restrictions. A list of funds, descriptions, and account codes is provided in Chapter 2.

### **Program and Project/Reporting**

Programs and projects are activities and procedures designed to accomplish an objective or set of objectives.

### **Function**

The function describes the activity for which a service or material object is acquired. Functions consist of activities, which have the same general operational objectives. Furthermore, categories of activities comprising each of these divisions are grouped according to the principle that the activities should be combinable, comparable, relatable, and mutually exclusive.

### **Object**

The object is the service or commodity bought. These categories are divided into sub-objects for more detailed accounting.

### **Location**

The location code identifies the individual schools of the district. This is mandatory for districts with schools that prepare school-based budgets, and for financial reporting under the Every Student Succeeds Act. Required maintenance under Education Facilities Construction Financing Act (EFCFA) is required to be reported by school facility. Location is not applicable to APSSDs.

## **Section 5. Balance Sheet Dimensions**

### **Fund (Subfund)**

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. It also contains all related liabilities and residual equities or balances, or changes therein. Funds are established to carry on specific activities or attain certain objectives of an LEA according to special legislation, regulations, or other restrictions. A list of funds, descriptions, and account codes is provided in Chapter 2.

### **Balance Sheet Account (Account Type)**

These classifications correspond to the items normally appearing on the balance sheet. A listing of balance sheet accounts, descriptions, and codes is contained in Chapter 2.

## Section 6. The Minimum Chart of Accounts

Used in its entirety, the chart of accounts classification structure (particularly the expenditure classifications) can generate a variety of detailed data. Hence, an LEA or other school entity may choose in some ways which parts of the system it needs or wants to use. It may choose:

- 1) To design its own program and project/reporting code structure.
- 2) To expand the level of detail of the function or object dimension by using more specific categories described in the chart of accounts (the three-digit function code may be expanded to four digits).
- 3) To add dimensions not included in the publication such as organizational unit, level of instruction or job classification.

Whatever course an LEA or other school entity chooses, it must follow a certain minimum list of these classifications to meet state reporting requirements. **Dimensions, accounts, and coding structures listed in this chart of accounts are minimum requirements unless labeled as optional.** See Appendix A of this document for the expenditure account outline listing the minimum level of detail to be maintained in the chart of accounts for compliance with New Jersey Department of Education and federal reporting requirements, by operating type (regular/charter/renaissance, county special services, vocational, and APSSD).

**A school district or other school entity must prepare a revenue and expenditure report each month and a final year-end report in conformity with the dimensions, accounts, coding structures and minimum requirements outlined in this publication. Such reports must be in addition to any expanded formats a district or other school entity may design on its own.**

Budgetary records must be maintained in conformity with the annual school district budget and APSSD budget supplemented as necessary. Supplemental budgetary records for special projects must be maintained in conformity with the uniform grant project budget statement.

## ***Chapter 2: Account Classification Descriptions***

This chapter describes the account classification structure in detail. Each component of the dimensions in the accounting system are numbered and defined. This chapter contains five sections for all school districts, charter schools, renaissance school projects, and APSSDs: funds, revenue classifications, expenditure classifications, balance sheet accounts, and miscellaneous accounts as well as a sixth section specific to county vocational and special services districts.

### **Section 1. Fund Descriptions**

Governmental accounting systems should be organized and operated on a fund basis. The diverse nature of governmental operations and the necessity of assuring legal compliance preclude recording and summarizing financial transactions in a single accounting entity. Instead, the required accounts are organized based on funds, each of which is completely independent of another. Each fund must be accounted for so that the identity of its resources, obligations, revenues, expenditures, and fund equities is continuously maintained. These purposes are accomplished by providing a complete self-balancing set of accounts for each fund, which shows its assets, liabilities, reserves, fund balances, revenues, and expenditures.

A fund is a fiscal and accounting entity, with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and residual equities or balances, or changes therein. If one were to compare fund accounting with commercial accounting, each fund would equate to an independent business, with a separate set of records owned by one entity, the district.

The classifications of funds included here are similar to those used by other state and local government units and follow the reporting structure required by GASB 34. They consist of the following:

#### **Governmental Fund Types**

The funds through which most district functions are typically financed. The reporting focus of these funds is on determining financial position rather than net income. Governmental funds track the financial activity of the LEAs or other school entity's basic services such as regular and special education. The governmental fund category includes the general fund, special revenue fund, capital projects fund, debt service fund, and permanent fund.

#### **Proprietary Fund Types**

The funds used to account for district activities for which a fee is charged to external users for goods or services. The proprietary fund category includes enterprise and internal service funds.

#### **Fiduciary Fund Types**

The funds used to account for assets held by a district or other school entity as trustee or agent for individuals, private organizations, or other governmental units and therefore are not available to support the district's own programs. GASB Statement No. 84 establishes criteria for identifying fiduciary activities. Fiduciary funds are comprised of Trust and Custodial Funds and include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and custodial (agency) funds. Each trust fund is treated for accounting measurement purposes in a manner similar to either a governmental fund or a proprietary fund. Trust funds are distinguished from custodial (agency) funds generally by the existence of a trust agreement that affects the degree of management

involvement and the length of time that the resources are held. Custodial (agency) funds are purely custodial (assets equal liabilities) and thus do not involve measurements of results of operations.

NJDOE released a [broadcast memo on March 27, 2020](#) regarding accounting changes for school districts related to Governmental Accounting Standards Board (GASB) Statement No. 84, which establishes criteria for identifying fiduciary activities of all state and local governments. GASB issued [Implementation Guide No. 2019-2, Fiduciary Activities](#). The Implementation Guide, which is an authoritative document, includes questions and answers on topics such as identifying fiduciary activities and reporting fiduciary activities. Based on review of GASB Statement No. 84, NJDOE prescribes the following accounting and reporting requirements for the following activity:

- Student Activity Funds are to be reported in the Special Revenue Fund,
- Scholarship Funds are to be reported in the Special Revenue Fund,
- Unemployment Trust Fund is to be reported in the General Fund, and
- Payroll Agency and Flexible Spending Accounts are to be reported in the General Fund.

Subsequent to release of the GASB Statement No. 84 guidance broadcast on March 27, 2020, the Governmental Accounting Standards Board (GASB) issued a [media advisory](#) on May 8, 2020 postponing the effective date of Statement No. 84, *Fiduciary Activities* by one year and requiring implementation for fiscal year 2020-21.

#### Governmental Funds

Governmental Fund Code	Governmental Fund Description (# indicates the fund or subfund is not applicable to APSSD)
10	<p><b>General Fund.</b> Accounts for all financial resources of the district, charter school, renaissance school project, and APSSD except those required to be accounted for in another fund. General fund balance sheet and revenue accounts use fund code 10. A district, charter school, renaissance school project, or APSSD may have only one general fund. Expenditure reporting requires further breakout in the fund code for character class delineation as follows in codes 11 through 19.</p> <p>Pursuant to GASB Statement No. 84, Unemployment Trust Funds, and Payroll Agency and Flexible Spending Accounts are to be reported in the General Fund.</p>
11	<p><b>General Current Expense.</b> Accounts for all expenditures of the district for current expenses. Expenditures included here would be regular program instruction costs and the administrative and other support services costs related to providing the district's normal operations.</p>
12	<p><b>Capital Outlay.</b> Accounts for all expenditures of the district for capital outlay supported by current revenues. It includes increases in the general fund capital reserve, equipment purchases, and facilities acquisition and construction services. Payments made on the lease purchase of equipment are recorded as rental payments under the appropriate program/function in general current expense, not capital outlay.</p> <p>APSSDs utilize fund 12 to record and report depreciation on capitalized assets (personal property, e.g. furniture and equipment) by educational program type (e.g. cognitive – mild; visually impaired; emotional regulation impairment) and non-</p>

Governmental Fund Code	Governmental Fund Description (# indicates the fund or subfund is not applicable to APSSD)
13	<p>instructional depreciation by function (e.g. support services, general administration, school administration.) Note that depreciation of a multi-use school building (e.g. instruction, administration, maintenance) may be recorded in line 75980 (12-000-400-790) and does not require allocation across the functional areas.</p> <p>(#) <b>Special Schools.</b> Accounts for all expenditures of the LEA other than state and federal grants for current expenses of special schools. It includes the entire cost of adult school programs, including community schools.</p>
15	<p>(#) <b>School-based Budgets.</b> Accounts for revenues and expenditures, by school, for those schools required to prepare school-based budgets for whole school reform. (N/A for charter schools, renaissance school projects, and APSSDs.)</p> <p>Districts with schools preparing school-based budgets must record all the revenues and expenditures for each school separately in character class 15. Revenues for schools in the district that do not prepare school-based budgets would be recorded in fund code 10.</p>
16	Reserved.
17	Reserved.
18	Reserved.
19	Reserved.
20	<p>(#) <b>Special Revenue Fund.</b> Accounts for the proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditures for specified purposes. Some examples of special revenue funds might include restricted state or federal grants-in-aid and restricted tax levies. One fund is used, supplemented by the use of program codes.</p> <p>Pursuant to GASB Statement No. 84, Student Activity Funds and Scholarship Funds are to be reported in the Special Revenue Fund.</p> <p>(#) Student Activity Funds are funds which are owned, operated, and managed by the student body under the guidance and direction of adults or a staff member for educational, recreational, or cultural purposes. If the board of education subsidizes a portion of a student activity fund, that subsidy should be included in the general fund budget of that district. Some examples of student activity funds include:</p> <ol style="list-style-type: none"> <li>1. Homeroom</li> <li>2. Yearbook</li> <li>3. Class Years</li> <li>4. Choral and Band Groups</li> <li>5. Classes</li> <li>6. Student Clubs</li> <li>7. Student Council</li> </ol>

<b>Governmental Fund Code</b>	<b>Governmental Fund Description</b> (# indicates the fund or subfund is not applicable to APSSD)
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8. Student Sponsored Bookstores

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|----|--|
| 30 | <b>(#) Capital Projects Fund.</b> Accounts for financial resources used to acquire or construct major capital facilities (other than those of proprietary and fiduciary funds). The source of revenue in this fund would be the sale of bonds, grants, or transfers from the general fund to augment the grant. Separate accounting must be used for each capital project.                               |
| 40 | <b>Debt Service Fund.</b> Accounts for the accumulation of resources for, and the payment of, long-term debt, principal and interest. The source of revenue in this fund would be state aid, debt service tax levy, transfers from capital projects after completion of the original purpose, or transfers from general fund capital reserve. (N/A for charter schools and renaissance school projects.) |
| 50 | <b>(#) Permanent Fund.</b> Accounts for resources legally restricted such that only earnings, and not the principal, may be used to support the district's activities. An example is a fund established by an outside contributor with the restriction that only the income may be used. Permanent funds do not include trust and custodial (agency) funds (defined below).                              |

**Proprietary Funds**

<b>Proprietary Fund Code</b>	<b>Proprietary Fund Description</b> (# indicates the fund or subfund is not applicable to APSSD)
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|----|--|
| 60 | <p><b>(#) Enterprise Fund.</b> May be used to account for any activity for which a fee is charged to external users for goods or services. The enterprise fund is required to be used for any activity whose principal revenue sources meet any of the following criteria:</p> <ul style="list-style-type: none"> <li>• Laws or regulations require the district to recover costs through fees and charges;</li> <li>• The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service); or</li> <li>• Debt is backed solely by revenues from fees and charges (thus, not debt that is backed by the full faith and credit of the district).</li> </ul> |
|----|--|

Some examples of enterprise funds include funds used for the food service program, a bookstore operation, an athletic stadium, and a community swimming pool. CSSD districts which provide services for nonpublic students that are not included in the enrollments would report related revenue and expenditures in the enterprise fund. Insignificant activities of districts are not required to be included in an enterprise fund.

- |    |  |
|----|--|
| 70 | <b>(#) Internal Service Fund.</b> Accounts for any activity that provides goods or services to other district funds, other districts, or to other governmental units, on a cost- |
|----|--|



**Proprietary Fund Code**      **Proprietary Fund Description** (# indicates the fund or subfund is not applicable to APSSD)

reimbursable basis. Some examples of internal service funds could include central warehousing and purchasing, central data processing, and central printing and duplicating. Internal service funds are used if the reporting government is the predominant participant in the activity. Otherwise, the activity should be reported as an enterprise fund.

**Fiduciary Funds**

**Fiduciary Fund Code**      **Fiduciary Fund Description** (# indicates the fund or subfund is not applicable to APSSD)

*Note:*      GASB issued [Implementation Guide No. 2019-2, Fiduciary Activities](#), which is an authoritative document, and includes questions and answers on topics such as identifying fiduciary activities and reporting fiduciary activities.

- 80      **(#) Trust Fund.** Accounts for assets held in a trustee capacity for others and therefore cannot be used to support the district's own programs. Three trust fund types are used to account for resources held and administered by the district when it is acting in a fiduciary capacity for individuals, private organizations or other governmental units. These funds are distinguished from custodial funds generally by the existence of a trust agreement that affects the degree of management involvement and the length of time that the resources are held.
- 81      **Pension and Other Employee Benefit Trust.** Accounts for resources held in trust for the members and beneficiaries of various employee benefit plans.
- 82      **Investment Trust Fund.** Accounts for the portion of investment pools reported by the sponsoring district.
- 83      **Private Purpose Trust Fund.** Accounts for all other trust arrangements.
- 90      **(#) Custodial Fund.** Accounts for resources held by the reporting district in a purely custodial capacity that involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. Districts must maintain the financial integrity of the individual agencies through a separate accounting of each activity for which the district is acting as an agent. Custodial funds would include parent-teacher organizations.

## Section 2. Revenue Classifications

Revenues are classified by type and source for the various funds of a district or other school entity. The term revenues means increases in (sources of) fund financial resources other than from interfund transfers and debt issue proceeds and redemptions of demand bonds. Revenues are generally additions to assets that do not increase any liability and do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets.

### Program and Project/Reporting

When an LEA receives money for restricted uses, it frequently must prepare a report showing the amount received and the amounts expended for those purposes. When revenues of this nature are received, the LEA assigns a program and project/reporting classification to the revenue transactions. The structure and classification of the program and project/reporting codes assigned is identical to those in the program and project/reporting code used to classify expenditures. The third section of this chapter, *Expenditure Classifications* provides a detailed discussion of the program and project/reporting dimension. Otherwise, 000 is assigned as the program and project/reporting dimension of revenue accounts.

### Revenue Source

Revenues are classified by four major sources: local, intermediate, state, and federal. Within each source of revenue, individual items of revenue are classified into basic groupings of similar types of revenue such as taxes or tuition. These group headings are not account titles; they are used only as a convenient means of identifying specific revenue accounts.

The revenue source classification includes “*other financing sources*” which constitute fund revenues in a strict fund accounting context, but are not considered revenues to the LEA or other school entity. They include the sale of bonds and the receipt of interfund transfers. These other sources are described in the 5000 accounts.

In coding the revenue accounts, adherence to the federal publication *Financial Accounting for Local and State School Systems 2014 Edition* has been maintained wherever possible. This results in some instances in a skip in number sequence. An asterisk (\*) placed after an account code indicates the account is a federal reporting account code.

An “a” placed after an account code indicates the account is applicable to APSSDs.

**Revenue Source Codes:**

<b>Revenue Source Code</b>	<b>Revenue Source Code Description</b>
<b>1000</b>	<p><b>Revenue from Local Sources.</b> Revenue from local sources is the amount of money produced within the boundaries of the LEA and available to the LEA for its use. Money collected in the same amount by another governmental unit as an agent of the LEA (less collections costs) is recorded as revenue from local sources. Shared revenue (revenue levied by another governmental unit, but shared in proportion to the amount collected within the LEA) is also recorded as revenue from local sources.</p> <p>Revenue from local sources may be either restricted or unrestricted. Restricted revenues are recorded in the special revenue fund and unrestricted revenues are recorded in the general fund. Restricted revenues from local sources include funds received from a local foundation, trust, booster club, or individual that has provided the funds for an express written purpose.</p>
1200 *	<p><b>Revenue from Local Governmental Units Other than LEAs.</b> Revenue received from the appropriations of another local governmental unit.</p>
1210 *	<p><b>Ad Valorem Taxes – Local Tax Levy.</b> Taxes levied for school purposes by a local governmental unit other than the LEA. The LEA is not the final authority, within legal limits, in determining the amount to be raised. For example, after an LEA has determined that a certain amount of revenue is necessary, another governmental unit may exercise discretionary power in reducing or increasing the amount.</p>
1220	<p><b>Municipal Surplus.</b> Revenue from unappropriated surplus or from unappropriated anticipated receipts of a municipality or municipalities, which has been transferred to the LEA.</p>
1230	<p><b>Other Revenue from Local Governmental Units Other Than LEAs.</b> This includes payroll taxes collected by municipalities for the benefit of the school district, pursuant to N.J.S.A. 40:48C-15 (P.L.2018, c.68).</p>
1300 a	<p><b>Tuition.</b> Revenue from individuals, other LEAs and other sources for education provided by the LEA. Fees for adult education programs are recorded in account 1990. (<b>Note:</b> county vocational and special services districts – see Section 6 for tuition account codes available for use by vocational and special services districts).</p>
1310 *a	<p><b>Tuition from Individuals.</b> Tuition paid by an individual to attend school in an LEA other than the one in which they reside. This code is also used to record tuition received from members of the community or district employees to send children to the preschool program recorded in fund 20.</p>
1320 *a	<p><b>Tuition from Other LEAs within the State.</b> Tuition received from an LEA located within New Jersey for educating students residing within the paying district. This code is also used to record tuition received from an LEA located within New</p>

Revenue Source Code	Revenue Source Code Description
	Jersey for educating students residing within the paying district that attend the receiving district's preschool program recorded in fund 20.
1321 *	<b>Tuition from Other Governmental Sources within the State.</b> Tuition received from a governmental source located in New Jersey such as tuition paid by the court system.
1330 *a	<b>Tuition from Other LEAs Outside the State.</b> Tuition received from an LEA located outside of New Jersey for educating students residing outside the state.
1340 *a	<b>Tuition from Other Sources.</b> Includes tuition received from sources both within and outside of New Jersey paid to an LEA for educating students not specifically referenced elsewhere in the 1300 series.
1341 a	<b>Extraordinary Services Revenue.</b> Applicable only to APSSDs, includes tuition revenue received for the provision of extraordinary services.
1342 a	<b>Tuition from Before and After School Programs.</b> Applicable only to APSSDs, parent-paid tuition for before and after school programs.
1350	<b>Tuition from Summer School.</b> This account is available to regular districts only.
1400	<b>Transportation Fees.</b> Revenues derived from individuals, other LEAs, and other sources for transporting students to and from school and school activities. Used only with fund 10.
1410 *	<b>Transportation Fees from Individuals.</b> Fees paid by parents/guardians for transporting students who reside outside the zone of free public school busing (subscription busing). Also included are fees paid by students for transportation on school field trips.
1420 *	<b>Transportation Fees from Other LEAs within the State.</b> Fees paid by other LEAs located within the state for transporting their students between home and school.
1421 *	<b>Transportation Fees from Other Government Sources within the State.</b> Fees paid by municipal governments for non-mandated transportation.
1440 *	<b>Transportation Fees from Other Sources.</b> This account is used for transportation fees not specifically included above.
1500 *	<b>Earnings on Investments.</b> Revenues from holdings (short and long-term) invested for earnings purposes. Earnings on investments are most commonly used with general fund 10, capital projects fund 30, and debt service fund 40.
1510	<b>Interest on Investments.</b> Interest revenue on the investments authorized by New Jersey statutes.

Revenue Source Code	Revenue Source Code Description
1511 a	<b>Interest and Dividends Earned from Investment of Tuition Revenue.</b> Available only to not-for-profit APSSDs.
1520	<b>Dividends on Investments.</b> Revenue from dividends on stocks held for investment.
1530	<b>Gains or Losses from Investments.</b> Gains or losses recognized from the sale of investments or changes in the fair value of investments. Gains represent the excess of sale proceeds (or fair value) over cost or any other basis on the date of sale (or valuation) over sales value (or fair value). All recognized investment gains may be accounted for using accounts 1531 and 1532. For financial statement purposes, GASB Statement 31 requires that all investment income, including the changes in fair value of investments, be reported as revenue in the operating statement.
1531	<b>Realized Gains (Losses) on Investments.</b> Gains or losses realized from the sale of investments. Gains represent the excess of sale proceeds over cost or any other basis on the date of sale. Losses represent the excess of the cost or any other basis at the date of sale over sales value. Note that for financial statement purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements.
1532	<b>Unrealized Gains (Losses) on Investments.</b> Gains or losses recognized from changes in the value of investments. Gains represent the excess of fair value over cost or any other basis on the date of valuation. Losses represent the excess of the cost or any other basis at the date of valuation over fair value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements.
1540	<b>Investment Income from Real Property.</b> Revenue for rental, use charges, and other income on real property held for investment purposes. Note that rentals of real property not held for investment purposes should be posted to revenue code 1910.
1600 *a	<b>Food Service.</b> Revenues from dispensing food to students and adults.
1610 a	<b>Daily Sales - Reimbursable Programs.</b> Revenues from students for the sale of breakfasts, lunches and milk that are considered reimbursable programs by the United States Department of Agriculture. Federal reimbursements are recorded in account 4460 series, Child Nutrition Programs.
1611 a	<b>Daily Sales - School Lunch Program.</b> Revenue from students for the sale of reimbursable lunches as part of the National School Lunch Program.
1612 a	<b>Daily Sales - School Breakfast Program.</b> Revenue from students for the sale of reimbursable breakfasts as part of the School Breakfast Program.

Revenue Source Code	Revenue Source Code Description
1613 a	<b>Daily Sales - Special Milk Program.</b> Revenue from students for the sale of reimbursable milk as part of the Special Milk Program.
1614 a	<b>Daily Sales – After School Program.</b> Revenue received from students for the sale of reimbursable costs from after-school programs.
1620 a	<b>Daily Sales – Non-reimbursable Programs.</b> Revenue from students and adults for the sale of non-reimbursable breakfasts, lunches and milk. This category would include all sales to adults, the second type A lunch to students, and a la carte sales.
1630 a	<b>Special Functions.</b> Revenue from students, adults or organizations from the sale of food products and services considered special functions. Some examples would include potlucks, PTA-sponsored functions, and athletic banquets.
1700 *	<b>District Activities.</b> Revenue resulting from co-curricular and extra-curricular activities controlled and administered by the school district. These revenues are not to be commingled with the proceeds from student activities. (See account 1760 for student activity funds.)
1710	<b>Admissions.</b> Revenue from patrons of a school-sponsored activity such as a concert, school play, or athletic event.
1720	<b>Bookstore Sales.</b> Revenue from school-sponsored bookstores.
1730	<b>Student Organization Membership Dues and Fees.</b> Revenue from students for memberships in school clubs or organizations.
1750*	<b>Revenue from Enterprise Activities.</b> Revenue (gross) from vending machines, school stores, soft drink machines, and so on, not related to the regular food service program. These revenues are normally associated with activities at the school level that generate incremental local revenues to be used for the benefit of the school.
1760	<b>Student Activity Fund Revenues.</b> Revenue sources for the Student Activity Fund are solely for the fees and dues collected and they are restricted for the specifically identified student activity. Used to record funds from local sources for student activity funds in fund 20, pursuant to GASB Statement No. 84.
1770	<b>Scholarship Fund Revenues.</b> The use of scholarship funds is restricted by the contributors. Used to record funds from local sources for the scholarship fund in fund 20, pursuant to GASB Statement No. 84.
1790	<b>Other Activity Income.</b> Other revenue from school or district activities not specifically included above.
1800 *	<b>Revenue from Community Services Activities.</b> Revenue from community service activities operated by the LEA. For example, the revenue from the operation of a

Revenue Source Code	Revenue Source Code Description
	swimming pool by an LEA as a community service would be recorded here. Multiple classifications may be established within this series to differentiate activities.
1900	<b>Other Revenues from Local Sources.</b>
1910 *a	<b>Rentals.</b> Revenue from the rental of either real or personal property owned by the LEA or APSSD. Note that rental income from real property held for investment is posted to revenue code 1540.
1920 *a	<b>Contributions and Donations from Private Sources.</b> Revenue received from a philanthropic foundation, private individuals or private organizations for which no repayment or special service to the contributor is expected. This code should be used to record on-behalf payments made by private organizations to school district personnel, such as stipends paid to teachers.
1921	<b>Donations to Address Digital Divide.</b> Revenue from philanthropic donations from local sources, to address the Digital Divide. (Used only in fund 20).
1930 *a	<b>Gains or Losses on Sale of Capital Assets.</b> The amount of revenue over the book value of the fixed assets sold. For example, the gain on the sale would be the portion of the selling price received in excess of the depreciated value (book value). This account is used in the proprietary funds or fiduciary funds. For funds other than proprietary and fiduciary, account 5300 is used to report the proceeds from the disposal of assets. <i>[Accrual basis of accounting]</i>
1940 *	<b>Textbook Sales and Rentals.</b> Revenue from the sale or rental of textbooks not including sales from regular bookstore operations.
1950 *	<b>Services Provided Other LEAs.</b> Revenue from services provided to other LEAs other than for tuition and transportation services. For example, data processing, printing, and purchasing.
1960 *	<b>Services Provided Other Local Governmental Units.</b> Revenue from services provided to governmental units other than LEAs. For example, data processing, printing, and purchasing.
1970 *	<b>Services Provided to Other Funds.</b> Revenue from services provided to other funds such as printing, purchasing, or data processing.  (Used only with Internal Service Funds.)
1980 *	<b>Refund of Prior Year's Expenditures.</b> Revenues recorded for refunds in the current year of expenditures made in the prior year. If refund and expenditure occurred in the current year, current year expenditures are reduced, as prescribed by GAAP. Tuition overpayments are not considered miscellaneous income, but rather a reduction to the expenditure in the year of refund.

Revenue Source Code	Revenue Source Code Description
1981	<b>State Health Benefits Refund.</b> Revenues recorded for refunds of employer premiums paid on behalf of employees of the LEA.
1990 *a	<b>Miscellaneous Revenue from Local Sources.</b> Revenue from local sources not provided for elsewhere. Book fines and fees collected for non-accredited adult education program fees are recorded under this classification.
1991	<b>Adult Education Testing Center Revenue.</b> Revenue for test fees for those seeking a New Jersey State issued high school diploma through tests of Adult Education Testing Centers (formerly called General Education Development (GED)).
1992	<b>Advertising Fees – School Buses.</b> Revenue from fees charged for advertising on exterior sides of school buses, pursuant to <i>N.J.S.A. 18A:39-31</i> .
2000 *	<p><b>Revenue from Intermediate Sources.</b> Revenue from intermediate sources is revenue from funds collected by an intermediate administrative unit, or a political subdivision between the LEA and the State, and distributed to LEAs in amounts that differ in proportion to those which were collected within such systems.</p> <p>An illustration of revenue from intermediate sources is a property tax levied and collected by a county government, which then distributes the money collected to the LEAs on a flat grant or foundation-aid basis.</p>
2100 *	<b>Unrestricted Grants-in-Aid.</b> Revenue recorded as grants by the LEA from an intermediate unit, which can be used for any legal purpose by the LEA without restriction.
2110	<b>County Transportation Contributions.</b>
2200 *	<b>Restricted Grants-in-Aid.</b> Revenue recorded as grants by the LEA from an intermediate unit that must be used for a categorical or specific purpose. If such money is not completely used by the LEA, it must be returned, usually, to the intermediate governmental unit.
2300 *	<b>Revenue in Lieu of Taxes.</b> Commitments or payments made out of general revenues by an intermediate governmental unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the LEA on the same basis as privately-owned property or other tax base. It would include payments in lieu of taxes on privately owned property that is not subject to taxation on the same basis as other private property because of an action taken by the intermediate governmental unit.
2400 *	<b>Revenue for/on Behalf of the LEA.</b> Commitments or payments made by an intermediate governmental jurisdiction for the benefit of the LEA including contributions of equipment or supplies. Such revenue includes payments to a pension fund by the intermediate unit on behalf of an employee of the LEA, and a



Revenue Source Code	Revenue Source Code Description
	contribution of capital assets by an intermediate unit to the LEA. Separate accounts may be maintained to identify the specific nature of the revenue item.
<b>3000 *</b>	<b>Revenue from State Sources.</b> Revenue from funds produced within the boundaries of and collected by the State and distributed to LEAs.
3100	<b>Unrestricted Grants-in-Aid.</b> Revenue from State funds which can be used without restriction for any legal purpose desired by the LEA with any unspent balances remaining with the LEA.
3116	<b>School Choice Aid.</b> State aid provided to cover the local share for choice students who are enrolled through the Inter-district Public School Choice Program ( <i>N.J.S.A. 18A:36B-1 et seq.</i> ).
3121	<b>Categorical Transportation Aid.</b> State aid for eligible transportation services pursuant to the SFRA ( <i>N.J.S.A. 18A:7F-57 and -68</i> ).
3131	<b>Extraordinary Aid.</b> This account is used to record state aid provided to reimburse the district for a portion of their eligible extraordinary special education costs.
3132	<b>Categorical Special Education Aid.</b> State aid for special education services pursuant to the SFRA ( <i>N.J.S.A. 18A:7F-55 and -68</i> ).
3133	<b>Family Crisis Transportation Aid.</b> State aid for reimbursement to school districts for transportation costs related to family crisis situations under <i>N.J.S.A. 18A:38-1.1</i> .
3140	<b>Vocational Expansion Stabilization Aid.</b> Used only by Vocational Districts. See section 6.
3160	<b>Debt Service Aid Type II.</b> State aid for the payment of debt service. This classification is used in the debt service fund.
3175	<b>Educational Adequacy Aid.</b> State aid provided to certain districts pursuant to the SFRA ( <i>N.J.S.A. 18A:7F-58 (b)</i> ).
3176	<b>Equalization Aid.</b> State aid provided for districts whose adequacy budget is greater than local fair share, this category funds the difference between the district's adequacy budget and the district's local fair share under the SFRA ( <i>N.J.S.A. 18A:7F-48, -52, -53 and -68</i> ).
3177	<b>Categorical Security Aid.</b> State aid for security equipment, personnel and services ( <i>N.J.S.A. 18A:7F-56 and -68</i> ).
3178	<b>Adjustment Aid.</b> State aid provided pursuant to <i>N.J.S.A. 18A:7F-58 and -68</i> .
3179	Reserved.

Revenue Source Code	Revenue Source Code Description
3180	<b>County Vocational Education Program Aid.</b> Used only by Vocational Districts. See section 6.
3181	Reserved.
3182	Reserved.
3183	Reserved.
3184	Reserved.
3190	<b>Other Unrestricted State Aid.</b> Unrestricted State aid not specifically included elsewhere.
3191	<b>Aid for Adult and Post-Graduate Programs.</b> This aid category is used by regular and vocational districts only.
3192 (New)	<b>Maintenance of Equity Aid.</b> This aid category is used by districts that receive state maintenance of equity aid in 2021-22 or 2022-23.
3194	<b>Teacher Quality Mentoring.</b> State aid for the Teacher Mentoring program activities. This program reimburses districts for the stipends paid to experienced teachers who serve as mentors to new teachers.
3199	<b>Advanced State Aid.</b> Advance loans of State aid pursuant to <i>N.J.S.A. 18A:7A-56</i> .
3200	<b>Restricted Grants-in-Aid.</b> Revenue from State funds which must be used for a specific purpose. Restricted grants-in-aid, other than for debt service, are classified in the special revenue fund 20.
3210	<b>Restricted Formula Aids.</b> Restricted State aids that are dedicated, non-lapsing sources of funds.
3211	Reserved.
3212	<b>Nonpublic Teacher STEM Grant.</b> Restricted State grant program that provides additional remuneration for public school teachers to teach STEM classes in nonpublic schools during hours mutually agreed upon by the teacher, district and nonpublic school.
3218	<b>Preschool Education Aid and Prior Year Carryover.</b> State aid for funding preschool education programs ( <i>N.J.S.A. 18A:7F-54</i> ). Recorded in this account are both Preschool Education Aid (PEA) and Preschool Education Expansion Aid (PEEA). This classification is used in the special revenue fund.
3220	<b>State School Lunch Program.</b> State reimbursements from the State program for school lunches.

Revenue Source Code	Revenue Source Code Description
3230	<b>Restricted Nonpublic Aids.</b> Revenue received from the State for the cost of providing nonpublic school students with nursing, technology, textbooks, transportation, auxiliary, and handicapped services. Unique program codes are used to track each restricted aid separately. See program code 500 for individualized programs. Used only with fund 20.
3231	<b>Nonpublic Textbook Aid.</b> Revenue received from the State for the cost of textbooks purchased and loaned to nonpublic school students. This classification is used in the special revenue fund.
3232	<b>Nonpublic Auxiliary Services Aid – Compensatory.</b> Revenue received from the State for the cost of providing compensatory education to nonpublic school students. This classification is used in the special revenue fund.
3233	<b>Nonpublic Auxiliary Services Aid – ESL.</b> Revenue received from the State for the cost of providing English as a Second Language programs to nonpublic students. This classification is used in the special revenue fund.
3234	<b>Nonpublic Auxiliary Services Aid – Home Instruction.</b> Revenue received from the State for the costs of providing home instruction to nonpublic students. This classification is used in the special revenue fund.
3235	<b>Nonpublic Auxiliary/Handicapped Transportation Aid.</b> Revenue received from the State for the cost of providing transportation to nonpublic students. This classification is used in the special revenue fund.
3236	<b>Nonpublic Handicapped Aid – Supplemental Instruction.</b> Revenue received from the State for the cost of providing supplementary instruction to nonpublic students. This classification is used in the special revenue fund.
3237	<b>Nonpublic Handicapped Aid.</b> Revenue received from the State for the cost of providing identification, examination and classification services to nonpublic students. This classification is used in the special revenue fund.
3238	<b>Nonpublic Handicapped Aid – Speech Correction.</b> Revenue received from the State for the cost of providing speech correction services to nonpublic students. This classification is used in the special revenue fund.
3239	<b>Nonpublic Nursing Services Aid.</b> Revenue received from the State for the cost of providing nursing services to nonpublic students. This classification is used in the special revenue fund.
3240	<b>Nonpublic Technology Initiative Aid.</b> Revenue received from the State for the cost of providing technology including computers, software, networks, distance learning equipment, and other technologies to all students attending a nonpublic school located in the public school district. This classification is used in the special revenue fund.

Revenue Source Code	Revenue Source Code Description
3241	<b>Nonpublic Security Aid.</b> Revenue received from the State for the cost of providing security services, equipment, and technology to nonpublic schools.
3245	<b>Emergency Aid.</b> State aid to meet unforeseeable conditions.
3246 (New 2021-22)	<b>Stabilization Aid.</b> Pursuant to language included in the FY2022 Appropriations Act, districts that were eligible for 2021-22 Stabilization Aid were those districts experiencing either (1) a reduction in state aid or (2) otherwise confronting a structural budgetary imbalance. Applicant districts were also required to provide a written plan to explain how the district intends to fund operations in future years in which the district does not receive similar supplemental state aid. Stabilization Aid is state support/revenue to be recognized on the budgetary, modified accrual, and accrual basis of accounting for 2021-22 on revenue line 500, as Stabilization Aid, in new account number 10-3246.
3247 (New 2021-22)	<b>Military Impact Aid (state source).</b> Pursuant to a language provision included in P.L.2021, c.133, the appropriations act for fiscal year 2022, school districts that received a Basic Support Payment under the federal Impact Aid program may be eligible to receive additional State aid if the districts educate children whose parents are on active duty in the uniformed services. The Military Impact Aid is state support/revenue to be recognized on the budgetary, modified accrual, and accrual basis of accounting for 2021-22 on revenue line 500, as Military Impact Aid, in new account number 10-3247.
3248 (New 2021-22)	<b>Education Rescue Grant.</b> Pursuant to state budget language, education rescue grants are to support the costs of rehiring or retaining a teaching staff member, or if such person is not able to be rehired, the costs of hiring a similarly qualified teaching staff member. The proceeds of each grant shall be dedicated to the salaries, not including fringe benefits or other non-monetary compensation, payable to the teaching staff members by the recipient school district. Education Rescue Grant is state support/revenue to be recognized on the budgetary, modified accrual, and accrual basis of accounting for 2021-22 on revenue line 500, as Education Rescue Grant, in new account number 10-3248.
3250	<b>Additional State School Building Aids.</b>
3251	Reserved.
3252	Reserved.
3253	Reserved.
3255	<b>Additional State School Building Aid – EDA Grant.</b> Revenue item used in the Capital Projects Fund to record the EDA grant.
3256	<b>Securing Our Children’s Future Bond Act (Alyssa’s Law).</b> In the general fund, this account is used to record state reimbursements under the Bond Act from prior

**Revenue Source Code**      **Revenue Source Code Description**

year capital project expenditures, and to record project funding for current year capital outlay projects in fund 12. If the proceeds from the Bond Act are used to fund new school facility projects in fund 30, then the district will record the Bond Act revenue on line 946, account 30-3256.

Used in fund 10 and fund 30.

3257      **SDA Emergent Needs and Capital Maintenance in School Districts.** The FY2022 (new in 2021-22) state budget includes \$75 million in appropriations for anticipated projects related to emergency conditions, with such appropriation subject to the approval of the Director of the Division of Budget and Accounting within the Department of Treasury. While regular operating districts and SDA districts will both have the opportunity to access those funds to address emergency conditions, mitigation of COVID-related health and safety issues will receive priority consideration for project approval.

Used in fund 20.

3258      **Preschool and Charter School Security Compliance Grant.** The [Preschool and Charter School Security Compliance Grant](#) authorized by the FY2022 (new in 2021-22) Appropriations Act, P.L. 2021, c. 133. Eligible applicants for this grant include school districts with district-owned preschool-only buildings, charter schools, and renaissance school projects. Private preschool providers are not eligible for this grant.

Used in fund 20.

3259      **Preschool Facilities Lead Remediation Grant.** The [Preschool Facilities Lead Remediation Grant](#) authorized by the Fiscal Year 2022 Appropriations Act, P.L. (new in 2021-22) 2021, c. 133. Eligible applicants for this grant include school districts with district-owned preschool-only buildings. Private preschool providers are not eligible for this grant.

Used in fund 20.

3260      **General Vocational Education.** State aid in the form of grants issued by the Office of Career Readiness for general vocational education programs including district and regional vocational education, industrial education, and work-study programs. Each grant should be detailed separately by use of the program and project/reporting code.

3270      **Adult and Continuing Education.** State aid in the form of grants issued by the Department of Labor for evening adult and continuing education programs including high school completion, evening vocational and adult education. Each grant should be detailed separately by use of the program and project/reporting code.

Revenue Source Code	Revenue Source Code Description
3280	<b>Evening School for the Foreign-Born.</b> State aid for operation of an evening school for the foreign-born.
3290	<b>Other Special State Projects.</b> Other restricted state grants not detailed above. Detailed separately by use of program and project/reporting code.
3300 a	<b>State Reimbursements for Lead Testing of Drinking Water.</b> Payments made by the state to reimburse districts for testing of drinking water in educational facilities pursuant to rules at <i>N.J.A.C. 6A:26-12.4 (d)</i> .
3700 *	<b>State Grants Through Intermediate Sources.</b> Used to record restricted state grants to the school district from the State, passed through an intermediate source.
3900 *	<b>Revenue for/on Behalf of the School District.</b> Commitments or payments made by the State for the benefit of the school district, or contributions of equipment or supplies. Such revenue includes the payment to a pension fund by the State on behalf of an LEA employee for services rendered to the LEA. It would include a contribution of capital assets by a State unit to the LEA. Separate accounts may be maintained to identify the specific nature of the revenue item.
3901	<b>TPAF Pension Aid.</b>
3902	<b>TPAF Social Security Aid.</b>
3903	<b>TPAF Post-Retirement Benefits.</b>
3904	<b>TPAF Long-Term Disability Insurance.</b>
<b>4000</b>	<b>Revenue from Federal Sources.</b> Revenue from federal sources is revenue from funds collected by the federal government and distributed to LEAs. In determining whether revenue is federal revenue, it is unimportant whether the funds are distributed directly to the school district by the federal government or through some intervening agency such as the State. When a school district does not have a method for determining the prorated share of federal, state and other sources of revenue in a commingled grant, the distributing agency should provide this information to the school district. When recording reimbursement for indirect costs, the revenue should be recorded in the fund and revenue source classification for the program for which the indirect costs are claimed.
4100 *	<b>Impact Aid.</b> Impact Aid revenue direct from the federal government, which can be used for any legal purpose desired without restriction.
4101	<b>Impact Aid (General).</b> Impact Aid revenue received from the federal government under sections 8002 or 8003 of the Elementary and Secondary Education Act of 1965.

Revenue Source Code	Revenue Source Code Description
4102	<b>Impact Aid (Capital).</b> Impact Aid revenue received from the federal government under sections 8007 or 8008 of the Elementary and Secondary Education Act of 1965.
4200 *a	<b>Unrestricted Grants-in-Aid from the Federal Government through the State.</b> Revenues from the federal government through the State as grants, which can be used for any legal purpose desired without restrictions. Includes Medicaid Reimbursement revenue.
4210	<b>FFCRA/SEMI Revenue and ARRA/SEMI Revenue.</b> Revenues from the federal government through the state Department of Treasury for increase in the Special Education Medicaid Incentive (SEMI) program’s Federal Medical Assistance Percentage under the Family First Coronavirus Response Act (FFCRA) or the American Recovery and Reinvestment Act (ARRA). (ARRA/SEMI is no longer funded. In 2020-21 FFCRA SEMI revenue was funded.)
4300 *	<b>Restricted Grants-in-Aid Direct from the Federal Government.</b> Revenue direct from the federal government as grants that must be used for a categorical or specific purpose. If such money is not completely used, it usually is returned to the governmental unit. This classification is used in the special revenue fund 20.
4400 *	<b>Restricted Grants-in-Aid from the Federal Government through the State.</b> Revenues from the federal government provided through the State as grants that must be used for a categorical or specific purpose. If such money is not completely used, it usually is returned to the governmental unit. Included in this area are funds received under IASA, IDEA, Vocational Programs – Carl Perkins Act, Adult Education, Child Development Programs, Child Nutrition Programs, and Every Student Succeeds Act (ESSA). Districts receiving funds that are not identified below by a unique revenue code are to code such funds to series 4500 to 4599. Note that ESSA codes have been assigned account ranges.
4409 (new)	<b>ARP – IDEA Preschool.</b> Federal grant recorded in the special revenue fund for funds allocated under the <a href="#">American Rescue Plan for IDEA</a> . These funds were provided to state educational agencies and lead agencies to help recover from the impact of the Coronavirus pandemic and to safely reopen schools and sustain safe operations. ARP-IDEA Preschool funds are subject to the same requirements as IDEA, Part B.
4411 to 4416	The ESSA grants that utilize this revenue code range are: <ul style="list-style-type: none"> <li>• <b>Title I- Part A - Improving Basic Programs.</b></li> <li>• <b>Title I- Part A - SIA School Improvement.</b></li> <li>• <b>Title I- Part D - Neglected, Delinquent, or At Risk.</b></li> </ul>
4417 to 4418	This revenue code range is used for the <b>Title VI- Rural and Low-Income School Programs.</b>

Revenue Source Code	Revenue Source Code Description
4419 (new)	<b>ARP – IDEA Basic.</b> Federal grant recorded in the special revenue fund for funds allocated under the <a href="#">American Rescue Plan for IDEA</a> . These funds were provided to state educational agencies and lead agencies to help recover from the impact of the Coronavirus pandemic and to safely reopen schools and sustain safe operations. ARP-IDEA Basic funds are subject to the same requirements as IDEA, Part B.
4420 to 4429	<b>IDEA Part B - Individuals with Disabilities Education Act.</b> Federal entitlement grants recorded in the special revenue fund and separated in the IDEA accounts by title and approved project.
4430	<b>Carl D. Perkins Vocational and Technical Education Act of 1998.</b> Federal formula grants for improving student achievement and preparing students for postsecondary education, learning, and careers.
4431 (new)	<b><a href="#">Middle Grades Career Awareness and Exploration</a>.</b> Provides funds to cultivate the development of innovative career awareness and exploration programs focused on engaging career-focused instruction and unique experiences for students in the middle grades (defined as grades 5 to 8). Restricted. Used only with special revenue fund 20.
4438	<b>Other Vocational.</b> Other federal vocational programs. Detail separately by use of program and project/reporting code.
4440	<b>Adult Basic Education and Family Literacy.</b>
4451 to 4455	The ESSA grants that utilize this revenue code range are: <ul style="list-style-type: none"> <li>• <b>Title II-A-Teacher and Principal Training and Recruiting.</b></li> <li>• <b>Title II-D-Enhancing Education through Technology.</b></li> </ul>
4460	<b>Child Nutrition Programs.</b> Separately detail programs by use of program and project/reporting code.
4461	<b>School Breakfast Program.</b>
4462	<b>National School Lunch Program.</b> Use this account also for the After School Snack Program as well as the School Lunch Program.
4463	<b>Special Milk Program for Children.</b>
4464	<b>Other Nutrition Reimbursements.</b> Include Summer Food or Childcare Food Program funds in this account.
4471 to 4474	<b>Title IV- Student Support and Academic Enrichment.</b>



Revenue Source Code	Revenue Source Code Description
4491 to 4494	<b>Title III- English Language Enhancement.</b>
4495 to 4499	Reserved.
4500 *	<b>Other Restricted Grants-in-Aid from the Federal Government through the State.</b> Federal grants not specifically classified in the range 4400 to 4499.
4520	Reserved.
4521	Reserved.
4522	Reserved.
4525	<b>Race to the Top III.</b> Federal funds received through the Race to the Top program are recorded here. (Used only in Fund 20).
4526	Reserved.
4527	Reserved.
4528	<b>New Jersey Partnership for School-Based HIV, STD and Pregnancy Prevention.</b> Federal funds distributed through New Jersey to develop and implement activities in grades 7 to 12 to: reduce HIV and other STDs among teenage students and young adults; reduce teen pregnancy; and reduce disparities in HIV, other STDs and pregnancy found among specific teen subgroups. (Used only in Fund 20).
4530	<b>CARES Act Education Stabilization Fund.</b> The federal Coronavirus Aid, Relief, and Economic Security (CARES) Act included specific funding sources for Local Education Agencies (LEAs). Specifically, section 18003 of the Act established the Elementary Secondary School Emergency Relief (ESSER) Fund. The core purpose of the ESSER Fund is to provide direct money to LEAs to address the areas most impacted by the disruption and closure of schools caused by COVID-19. Districts were notified of the funding allocations and application process by a <a href="#">broadcast memo dated May 11, 2020</a> . (Used only in Fund 20).
4531	<b>CARES-Digital Divide Grant.</b> Used to record grants under the New Jersey Department of Education (NJDOE) <a href="#">2020 Bridging the Digital Divide grant</a> program. (Used only in Fund 20).
4532	Coronavirus Relief Fund (CRF) Grant - Grant allocations from the <a href="#">Coronavirus Relief Fund (CRF)</a> provided to school districts, charter schools, and renaissance school projects to assist in defraying costs associated with reopening schools for the 2020-2021 school year in the wake of the COVID-19 pandemic. As such, the CRF grant funds must be used to address health and safety measures necessary to

Revenue Source Code	Revenue Source Code Description
	support reopening for in-person instruction and to support students during periods of remote learning. (Used only in Fund 20).
4533	<b>Addressing Student Learning Loss Grant</b> - The Addressing Student Learning Loss grant is provided to reduce students' learning loss resulting from school closures due to COVID-19 through the implementation of evidence-based interventions that scale-up and enhance existing academic and/or non-academic programs and initiatives that mitigate further learning loss and accelerate academic progress. This is a seventeen-month grant program to support projects that implement evidence-based interventions or quality instructional strategies to address student learning loss through additional mathematics and/or English language arts literacy (ELA) instruction; and/or social-emotional learning (SEL) support. (Used only in Fund 20).
4534	<b>CRRSA Act - ESSER II</b> - The federal Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSA Act), Public Law 116-260, was signed into law to help local educational agencies prepare for and respond to the impact of COVID-19 on educators, students, and families. Section 313 of the CRRSA Act provides for supplemental appropriations for the <a href="#">Elementary and Secondary School Emergency Relief Fund (ESSER II)</a> . The core purpose of the ESSER II Fund is to provide direct money to LEAs to address the areas most impacted by the disruption and closure of schools caused by COVID-19. Allocations of ESSER II to non-Title I districts are also recorded here. (Used only in Fund 20)
4535	<b>CRRSA Act – Learning Acceleration Grant.</b> Federal CRRSA funds from the State set-aside to establish the <a href="#">Learning Acceleration Grant</a> . (Used only in Fund 20)
4536	<b>CRRSA Act – Mental Health Grant.</b> Used to record Federal CRRSA funds from the State set-aside for the provision of <a href="#">mental health services and supports</a> . These funds will support schools in building or enhancing a continuum of school-based mental health services for students, in coordination with existing county and local services, and supports for educators. (Used only in Fund 20)
4537 (a) (New 2021-22)	<b>Additional or Compensatory Special Education and Related Services (ACSERS).</b> Used to record program revenue for the Additional or Compensatory Special Education and Related Services (ACSERS) Program pursuant to PL 2021, c109. For APSSDs, use line number 170 this to record revenue related to implementing S6207.
4540 (New 2021-22)	<b>ARP – ESSER.</b> The American Rescue Plan (ARP) Act provides Elementary and Secondary School Emergency Relief ( <a href="#">ARP ESSER</a> ) to States and school districts to help safely reopen, sustain the safe operation of schools, and address the impacts of the COVID-19 pandemic on the nation's students.

Revenue Source Code	Revenue Source Code Description
4541 (New 2021-22)	<b>ARP ESSER Subgrant - Accelerated Learning Coaching and Educator Support Grant.</b> New Jersey allocated another \$135.1 million in ARP – ESSER grants to LEAs to provide professional learning for educators and other school staff in skills and topics that will empower them to better meet the needs of their students.
4542 (New 2021-22)	<b>ARP ESSER Subgrant - Evidence-Based Summer Learning and Enrichment Activities Grant.</b> Building on the progress of the ESSER II Learning Acceleration grant, this grant, totaling about \$27.7 million, is designed to support research-based summer activities that reinforce the broader learning ecosystem of students, staff, and families.
4543 (New 2021-22)	<b>ARP ESSER Subgrant - Evidence-Based Comprehensive Beyond the School Day Activities Grant.</b> Building on the progress of the ESSER II Learning Acceleration Grant, the \$27.7 million for this grant is intended to provide resources for research-based academic enrichment activities during out-of-school time (e.g. before-school, after-school, weekends, and holiday breaks).
4544 (New 2021-22)	<b>ARP ESSER Subgrant - NJTSS Mental Health Support Staffing Grant.</b> New Jersey directed \$48 million to NJTSS Mental Health Support Staffing Grants to LEAs to aid in the development and implementation of Tier II (targeted, small group interventions) and Tier III (intensive interventions) services in accordance with a multi-tiered systems of support framework that addresses students’ and educators’ mental health and social emotional needs.
4545 (New 2021-22)	<b>ARP Homeless Children and Youth I Grant.</b> Used to record the <a href="#">ARP Homeless Children and Youth I</a> grant.
4546 (New 2021-22)	<b>ARP Homeless Children and Youth II Grant.</b> Used to record the <a href="#">ARP Homeless Children and Youth II</a> grant.
4600	<b>Revenue for/on Behalf of the LEA.</b> Payments made by the federal government for the benefit of the school district, or contributions of equipment or supplies. This includes a contribution of capital assets by a federal governmental unit to the school district and foods donated by the federal government to the school district. Separate accounts should be maintained to identify the specific nature of revenue items.
4610	<b>USDA Commodities.</b> Used to record the full cash equivalent value of USDA Commodities. The processing fee should be recorded as an expense.
4700 *	<b>Grants-In-Aid from the Federal Government through Other Intermediate Agencies.</b> Revenue from the Federal Government through an intermediate agency. Includes Private Industry Council (JTPA/WIOA) revenue.

Revenue Source Code	Revenue Source Code Description
4800 *	<b>Revenue in Lieu of Taxes.</b> Payments made out of general revenues by the federal government unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the LEA on the same basis as privately owned property or other tax base.
<b>5000 *</b>	<b>Other Financing Sources</b>
5100	<b>Issuance of Bonds.</b> Used to record the face amount of the bonds that are issued. Short-term debt proceeds should not be classified as revenue. When a school district issues short-term debt (debt with a duration of less than 12 months) that is to be repaid from governmental funds, a liability (notes payable) should be recorded in the balance sheet of the fund responsible for repayment of the debt.
5110 *	<b>Bond Principal.</b> Principal from the sale of bonds.
5120	<b>Premium (or Discount) on the Issuance of Bonds.</b> Proceeds from that portion of the sale price of bonds in excess of or below their par value. The premium or discount represents an adjustment of the interest rate and will be amortized using expenditure object account 834 or revenue account 6200.
5200	<b>Interfund Transfers.</b> Amounts transferred from another fund, which will not be repaid. Transfers shall be by resolution of the board of education.
5210	<b>Transfer from Capital Reserve.</b> This account is used to record budgeted transfers to the debt service fund from the capital reserve for the purpose of offsetting principal and interest payments for bonded projects.
5300	<b>Sale or Compensation for Loss of Capital Assets.</b> Amount received, or due to be received, from the sale of school property, or compensation for the loss of capital assets. Any gain on the sale of capital assets for the proprietary funds would be recorded in account 1930.
5400	<b>Loans.</b> Proceeds from loans greater than 12 months.
5405	Reserved.
5500	<b>Capital Leases.</b> Proceeds from leasing of properties.
5600	<b>Lease Purchases.</b> Proceeds from a lease purchase agreement.
5700	<b>Proceeds of Refunding Bonds.</b> Proceeds from bonds issued to refinance an outstanding bond issue before the date the outstanding bonds become due or callable. These proceeds are deposited in escrow with a fiduciary, invested in U.S. Treasury Bonds or other authorized securities and used to redeem the underlying bonds at their maturity or call date, to pay interest on the bonds being refunded, or to pay interest on the advance refunding bonds.

Revenue Source Code	Revenue Source Code Description
5800	<b>Other Long-Term Debt Proceeds.</b> Used to record proceeds from other long-term debt instruments not captured in the preceding codes (e.g., certificates of obligation).
5901	Reserved.
5902	Reserved.
6000	<b>Other Items</b>
6100	<b>Capital Contributions.</b> Capital assets acquired by donation or bequest from an individual, estate, another government, or a corporation. <i>[Accrual basis of accounting]</i>
6200	<b>Premium or Discount on the Issuance of Bonds.</b> Credit entries associated with the amortization of debt premiums in connection with the issuance of debt. This account is used with proprietary and fiduciary funds. <i>[Accrual basis of accounting]</i>
6300	<b>Special Items.</b> Used to classify special items in accordance with GASB Statement 34. Included are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. For some districts, these include the sale of certain general governmental capital assets; sale of infrastructure assets; or significant forgiveness of debt by a financial institution. Special items may also include events that are not within the control of the district. In the governmental funds, these items should be separately captioned or disclosed. <i>[Accrual basis of accounting]</i>
6400	<b>Extraordinary Items.</b> Used to classify items in accordance with GASB 34. Included are transactions or events that are outside the control of school district school administration and are both unusual in nature and infrequent in occurrence. <i>[Accrual basis of accounting]</i>

### Section 3. Expenditure Classifications

Expenditures include total obligations incurred, whether paid or unpaid, for current expense, capital outlays, debt service and intergovernmental grants, entitlements and shared revenues. Transfers between funds; exchanges of cash for other current assets such as the investment of cash in U.S. bonds; payments of cash in settlement of liabilities already accounted as expenditures; and the repayment of the principal of current loans payable in the same fiscal year in which the money was borrowed are not considered expenditures.

The expenditure classifications are divided into the following dimensions:

- Fund
- Program and project/reporting
- Function
- Object
- Location (Not applicable to APSSDs)

#### Program and Project/Reporting

Programs and projects are activities and procedures designed to accomplish an objective or set of objectives. Program and project/reporting codes allow districts to accumulate expenditures to meet a variety of specialized reporting requirements at the local, state and federal level. The program and project/reporting code permits the organization of both restricted and unrestricted projects.

The sample coding structure outlined below represents the minimum requirement by the Department of Education (DOE). A district may choose to use the sample coding structure or develop its own program and project/reporting code structure. While DOE approval is not required, any coding system used must contain at least three digits in the program code and must enable districts to meet the minimum reporting and bookkeeping requirements. Budget submission and final reporting must be submitted to the DOE using the minimum coding structure.

The first digit of the three-digit program code represents the broad category. The second and third digits show the sequence that individual program/projects appear within each broad category and ensure that each program/project contains a unique code. The three-digit code serves as the program and project/reporting dimension for restricted revenues. These program codes will be represented twice, once when used in the general fund and once when used in the special revenue fund, with their related descriptions. Ranges are used to provide flexibility. School districts and other schools may select codes that best fit their accounting systems where code ranges are presented.

#### Program Codes:

Program Code	Program Code Description
100	<b>Regular Programs - Elementary/Secondary.</b> Activities that provide students in preschool and grades K–12 with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers. These programs contrast with those designed to improve or overcome physical, mental, social and/or emotional disabilities. Regular program instructional costs include all direct classroom instructional costs (i.e., teacher salaries and other compensation, aides, other instructional staff, classroom speakers, classroom equipment and supplies,

Program Code	Program Code Description
	etc.), including mainstreamed special education pupils, and are recorded under the appropriate grade category program code. Regular home instruction costs, as defined in <i>N.J.A.C. 6A:16-1.3</i> and <i>6A:16-10.1</i> and <i>.2</i> , are recorded under program 150. All other regular program instructional costs are recorded under program 190. If teachers cross program categories, their salaries should be prorated based on the time spent in each program. This program series is commonly used in the general fund.
105	<b>Regular Programs - Preschool.</b>
110	<b>Regular Programs - Kindergarten.</b>
120	<b>Regular Programs - Grades 1–5.</b>
130	<b>Regular Programs - Grades 6–8.</b>
140	<b>Regular Programs - Grades 9–12.</b>
150	<b>Regular Programs - Home Instruction.</b>
190	<b>Regular Programs - Undistributed.</b>
<b>200 a</b>	<p><b>Special Programs.</b> Includes activities primarily for students having special needs that require services outside the realm of general education. The special programs include pre-kindergarten, kindergarten, elementary, and secondary services for the cognitive impaired (mild, moderate or severe); learning and/or language disabilities mild/moderate or severe; visual impairments; auditory impairments; emotional regulation impairment (formerly behavioral disabilities); multiple disabilities; resource room; autism; and preschool disabilities – part time and full time.</p> <p>When recording special education instructional costs, services that benefit all students in the program classification and are provided in a self-contained classroom, are recorded under the appropriate program category. Salaries should be prorated between programs based on the amount of time spent in each. Special education program codes are generally used with the general fund.</p>
201 a	<b>Special Education - Cognitive - Mild.</b> Mild cognitively impaired corresponds to educable and means a level of cognitive development and adaptive behavior in home, school and community settings that are mildly below age expectations.
202 a	<b>Special Education - Cognitive – Moderate.</b>
204 a	<b>Special Education - Learning and/or Language Disabilities - Mild or Moderate.</b>
205 a	<b>Special Education - Learning and/or Language Disabilities – Severe.</b>
206 a	<b>Special Education - Visual Impairments.</b>

Program Code	Program Code Description
207 a	<b>Special Education - Auditory Impairments.</b>
209 a (Description updated 2021-22)	<b>Special Education - Emotional Regulation Impairment (formerly Behavioral Disabilities).</b>
212 a	<b>Special Education - Multiple Disabilities.</b>
213	<b>Special Education - Resource Room/Resource Center.</b>
214 a	<b>Special Education - Autism.</b>
215 a	<b>Special Education - Preschool Disabilities – Part-Time.</b>
216 a	<b>Special Education - Preschool Disabilities – Full-Time.</b>
218	<p><b>Preschool Education.</b> Program of full-day preschool for three- and four-year-old students eligible for Preschool Education Aid (PEA) funding and Preschool Education Expansion Aid (PEEA) funding.</p> <p>Program 218 is used to report the restricted appropriations for state aid pursuant to <i>N.J.S.A. 18A:7F-54</i> distributed to school districts with high concentrations of at-risk students and to other districts with at-risk students, for the purpose of providing preschool education. Districts receiving Preschool Education Aid should account for the full cost of the preschool program in fund 20, except for self-contained preschool disabled students and support services needed for preschool disabled students served in general education classrooms. Costs for self-contained preschool disabled students' education and support services needed for preschool disabled students served in general education classrooms should be accounted for in the applicable special education cost centers of the general fund. Preschool Education Aid should reflect the cost of the child's placement in a district program, a licensed child care provider program, or a Head Start Program which provide full-day preschool in accordance with <i>N.J.A.C. 6A:13A</i>. Please refer to the school finance website for additional information regarding the <a href="#">funding and accounting for the preschool program</a>.</p> <p>PEEA was provided to districts with high-quality preschool programs already receiving PEA, to increase the number of three- and four-year-old children served, the length of the program day offered, and the quality of the programs through the use of a mixed delivery system that brings together districts, community providers and Head Start programs. <a href="#">Further information on PEEA</a> has been provided by the Office of Early Childhood.</p> <p>Used with the special revenue fund.</p>
219	<b>Special Education - Home Instruction.</b>



Program Code	Program Code Description
220	Reserved.
221	<b>Special Education - Extended School Year.</b> Only applicable for county special services school districts.
222 a	<b>Special Education - Cognitive – Severe.</b>
223 (new)	<b>ARP – IDEA Basic Grant Program.</b> Federal grant expenses recorded in the special revenue fund for the <a href="#">American Rescue Plan for IDEA grant</a> . These funds were provided to state educational agencies and lead agencies to help recover from the impact of the Coronavirus pandemic and to safely reopen schools and sustain safe operations. ARP-IDEA Basic funds are subject to the same requirements as IDEA, Part B.
224 (new)	<b>ARP – IDEA Preschool Grant Program.</b> Federal grant expenses recorded in the special revenue fund for the <a href="#">American Rescue Plan for IDEA grant</a> . These funds were provided to state educational agencies and lead agencies to help recover from the impact of the Coronavirus pandemic and to safely reopen schools and sustain safe operations. ARP-IDEA Preschool funds are subject to the same requirements as IDEA, Part B.
230	<b>Basic Skills/Remedial – Instruction.</b> Classroom costs of providing the district’s basic skills program. Administrative costs to support the program should be budgeted as undistributed expenditures under the appropriate functions and objects.
231 to 239	<b>ESSA Title I, Part A; Improving Basic Programs and SIA, and Part D, Neglected Delinquent or at Risk.</b>
240	<b>Bilingual Education – Instruction.</b> Classroom costs of providing the district’s bilingual education program. Administrative costs to support the program should be budgeted as undistributed expenditures under the appropriate functions and objects.
241 to 245	<b>ESSA Title III-English Language Enhancement.</b>
250 to 259	<b>I.D.E.A. Part B.</b>
260 to 264	Reserved.
265 to 269	<b>ESSA Title VI-Rural and Low-Income School Programs.</b>
270 to 279	<b>ESSA Title IIA-Teacher and Principal Training and Recruiting, Title IID-Enhancing Education Through Technology.</b>
280 to 289	<b>ESSA Title IV-Student Support and Academic Enrichment.</b>
290 to 299	<b>Other Special Programs.</b>

Program Code	Program Code Description
300 a	<b>Vocational Programs and APSSD Vocational Classes.</b> Activities that provide students with the opportunity to develop the knowledge, skills, and attitudes needed for employment in an occupational area offered during regular school hours. Vocational program codes are used when the district receives funding from state and federal governments for vocational programs that require a local share to be provided by the district. If a district is not required to provide information regarding matching costs as part of a grant agreement, the costs of the local vocational program may be included under regular instruction. Some vocational program examples would be auto shop, wood shop, and graphic arts. Also included are admission costs to field trips which are made as part of the vocational instruction program or class. School entities should maintain sufficient documentation to show a connection between the field trip and the vocational program or class. ( <b>Note:</b> County vocational school districts – see Section 6.)
301 to 330	<b>Vocational Programs – Local.</b> Provides the matching portion of the district’s local share for programs that are funded by grants.
320 a	<b>Special Education Vocational Classes.</b> Applicable to only APSSDs. Vocational classes offered in the APSSD must be provided by teachers holding the appropriate vocational certificate. APSSDs may only include the cost of field trips that bear a direct instructional relationship to the vocational class in this program code. Recreational trips are not recorded here, but are recorded in program code 401.
331 to 360	<b>Vocational Programs – State.</b> Restricted. Used only with special revenue fund 20.
361 to 399	<b>Vocational Programs – Federal.</b> Restricted. Used only with special revenue fund 20.
390 (new)	<b><u>Middle Grades Career Awareness and Exploration.</u></b> Provides funds to cultivate the development of innovative career awareness and exploration programs focused on engaging career-focused instruction and unique experiences for students in the middle grades (defined as grades 5 to 8). Restricted. Used only with special revenue fund 20.
400 a	<b>Other Instructional Programs - Elementary/Secondary.</b> Activities that provide students in preschool and grades K–12 with learning experiences not included in the program codes 100-300, 500, and 600.
401 a	<b>School - Sponsored Co-curricular and Extra-curricular Activities.</b> School-sponsored activities, under the guidance and supervision of the LEA or other school entity staff, designed to provide students with experiences as motivation, enjoyment, and improvement of skills and funded fully by the district (no student activity contributions/funds). Co-curricular activities normally supplement the regular instructional program and include such activities as band, chorus, choir, speech, debate, student government, clubs, and honor societies.

Program Code	Program Code Description
402 a	<p>If the activity is financed by activity revenues, the operations are recorded in the student activity fund in fund 20, program 475.</p> <p><b>School - Sponsored Athletics.</b> Used to record school-sponsored athletics funded by the district, under the guidance and supervision of the LEA or other school entity staff, which usually provide interscholastic competition. However, if such activities receive their support from activity receipts, then these activities are to be reported in fund 20, program 475.</p> <p>If the activity is financed wholly or partly by activity revenues that are under the control of the students rather than the board, the operations are recorded in the student activity fund. The only cost reflected in this program under such circumstances would be the board's contribution to the activity. If no activity revenues exist, or if any receipts remain under the control of the board, all costs of the program are recorded in the general fund.</p>
403 to 420	<p><b>Other Instructional Programs.</b> Used only with character class 11, 12 and 15.</p>
421	<p><b>Before/After School Programs.</b> Programs associated with remedial/supplementary help for students. Program provides tutoring, homework assistance, and/or structured recreation and social activities. Programs may be held before or after the school day or on Saturdays. This program may include teacher tutors (object code 178) and reading specialists (object code 179). This does not include after school "kid-care" or other programs designed solely as child-care services.</p> <p>Used only with general fund character class 11, 12 and 15.</p>
422	<p><b>Summer School.</b> Remedial programs for students designed to prevent summer learning loss and make up of credits and/or to provide structured recreation and/or summer employment. This program may include teacher tutors (object code 178) and reading specialists (object code 179). This program code may also be used for enrichment programs for students.</p> <p>Used only with character class 11, 12 and 15 and fund 20.</p> <p>Used with character class 13 for recreational summer school programs only.</p>
423	<p><b>Instructional Alternative Education Programs.</b> Programs designed for students assigned to alternative campuses, centers or classrooms to provide enhanced learning experiences. Typically, alternative education programs are designed to meet the instructional needs of students that cannot be addressed in a traditional classroom setting. This program may include teacher tutors (object code 178) and reading specialists (object code 179).</p> <p>Used only with general fund character class 11, 12 and 15.</p>
424	<p><b>Other Supplemental/At-Risk Programs.</b> Programs including small learning communities, academies, tutoring, reading improvement and the associated costs</p>

<b>Program Code</b>	<b>Program Code Description</b>
	with the staff, supplies, contracted services and equipment. This program may include teacher tutors (object code 178) and reading specialists (object code 179).  Used only with general fund character class 11, 12 and 15.
425	<b>Other Alternative Education Programs.</b> Programs designed for students assigned to alternative campuses, centers or classrooms to provide improved behavior modification.  Used only with general fund character class 11, 12 and 15.
426 to 430	<b>Other Special Schools Including Summer Recreation.</b> Used only with general fund character class 12 and 13, and fund 20.
431 to 449	<b>Other State Projects.</b> Used only with fund 20.
450 to 469	<b>Other Federal Projects.</b> Used only with fund 20.
470	<b>Recovery High School Access Grant.</b> Grant funding awarded under the Recovery High School Access Grant. Used only with Fund 20.
475	<b>Student Activity Fund.</b> Used to record expenses for student activity funds in fund 20, pursuant to GASB Statement No. 84.
476	<b>Scholarship Fund.</b> Used to record expenses for scholarship funds in fund 20, pursuant to GASB Statement No. 84.
477	<b>CARES Act Education Stabilization Fund.</b> The federal Coronavirus Aid, Relief, and Economic Security (CARES) Act included specific funding sources for Local Education Agencies (LEAs). Specifically, section 18003 of the Act established the Elementary Secondary School Emergency Relief (ESSER) Fund. The core purpose of the ESSER Fund is to provide direct money to LEAs to address the areas most impacted by the disruption and closure of schools caused by COVID-19. Districts were notified of the funding allocations and application process by a <a href="#">broadcast memo dated May 11, 2020</a> . Expenses related to this grant are recorded in this program code. (Used only with Fund 20)
478	<b>Bridging the Digital Divide Program.</b> Used to record expenses for the <a href="#">Digital Divide grant program</a> . (Used only with Fund 20)
479	<b>Coronavirus Relief Fund (CRF) Grant Program.</b> Used to record expenses for the Coronavirus Relief Fund Grant Program. (Used only with Fund 20)
480	<b>Addressing Student Learning Loss.</b> Used to record expenses for the Addressing Student Learning Loss grant. (Used only with Fund 20)
481	<b>Nonpublic Teacher STEM Grant.</b> Restricted grant program that provides additional remuneration for public school teachers to teach STEM classes in

Program Code	Program Code Description
	nonpublic schools during hours mutually agreed upon by the teacher, district and nonpublic school. (Used only with Fund 20)
482	<b>Nonpublic Technology Funds under CRF.</b> Used to record expenses for the Nonpublic Technology funds under Coronavirus Relief Fund (CRF). (Used only with Fund 20)
483	<b>CRRSA Act – ESSER II Grant Program.</b> Used to record expenses under Section 313 of the CRRSA Act which provides for supplemental appropriations for the <a href="#">Elementary and Secondary School Emergency Relief Fund (ESSER II)</a> . The core purpose of the ESSER II Fund is to provide direct money to LEAs to address the areas most impacted by the disruption and closure of schools caused by COVID-19. Allocations of ESSER II to non-Title I districts are also recorded here. (Used only with Fund 20)
484	<b>CRRSA Act – Learning Acceleration Grant Program.</b> Used to record Federal CRRSA funds from the State set-aside to establish the <a href="#">Learning Acceleration Grant</a> . Seventy-five percent of those funds will be used to support research-based academic enrichment activities such as summer learning academies, school year learning acceleration academies, and 1:1 tutoring. The remaining twenty-five percent of the Learning Acceleration Grant funds will be used for activities that support the broader learning ecosystem, such as evidence-based strategies to cultivate a growth mindset in students, professional learning for educators in the use of formative assessments and the use of extended instructional time to effectively scaffold students’ learning, as well integrate parents and educators into a multi-tiered system of supports. (Used only with Fund 20)
485	<b>CRRSA Act – Mental Health Grant Program.</b> Used to record Federal CRRSA funds from the State set-aside for the provision of <a href="#">mental health services and supports</a> . These funds will support schools in building or enhancing a continuum of school-based mental health services for students, in coordination with existing county and local services, and supports for educators. (Used only with Fund 20)
486 (New 2021-22)	<b>Additional or Compensatory Special Education and Related Services (ACSERS).</b> Used to record program expenses for the Additional or Compensatory Special Education and Related Services (ACSERS) Program pursuant to PL 2021, c109.
487 (New 2021-22)	<b>ARP – ESSER.</b> Used to record Federal American Rescue Plan (ARP) Act funds for Elementary and Secondary School Emergency Relief ( <a href="#">ARP ESSER</a> ) to States and school districts to help safely reopen, sustain the safe operation of schools, and address the impacts of the COVID-19 pandemic on the nation’s students.
488 (New 2021-22)	<b>ARP ESSER Subgrant - Accelerated Learning Coaching and Educator Support Grant.</b> Used to record ARP – ESSER grants to LEAs to provide professional learning for educators and other school staff in skills and topics that will empower them to better meet the needs of their students.

Program Code	Program Code Description
489 (New 2021-22)	<b>ARP ESSER Subgrant - Evidence-Based Summer Learning and Enrichment Activities Grant.</b> Used to record program expenses to support research-based summer activities that reinforce the broader learning ecosystem of students, staff, and families.
490 (New 2021-22)	<b>ARP ESSER Subgrant - Evidence-Based Comprehensive Beyond the School Day Activities Grant.</b> Used to record program expenses to provide resources for research-based academic enrichment activities during out-of-school time (e.g. before-school, after-school, weekends, and holiday breaks).
491 (New 2021-22)	<b>ARP ESSER Subgrant - NJTSS Mental Health Support Staffing Grant.</b> Used to record NJTSS Mental Health Support Staffing Grants to LEAs to aid in the development and implementation of Tier II (targeted, small group interventions) and Tier III (intensive interventions) services in accordance with a multi-tiered systems of support framework that addresses students' and educators' mental health and social emotional needs.
492 (New 2021-22)	<b>SDA Emergent Needs and Capital Maintenance in School Districts.</b> The FY2022 state budget includes \$75 million in appropriations for anticipated projects related to emergency conditions, with such appropriation subject to the approval of the Director of the Division of Budget and Accounting within the Department of Treasury. While regular operating districts and SDA districts will both have the opportunity to access those funds to address emergency conditions, mitigation of COVID-related health and safety issues will receive priority consideration for project approval.
493 (New 2021-22)	<b>Preschool and Charter School Security Compliance Grant.</b> Expenses related to the <a href="#">Preschool and Charter School Security Compliance Grant</a> authorized by the FY2022 Appropriations Act, P.L. 2021, c. 133. Eligible applicants for this grant include school districts with district-owned preschool-only buildings, charter schools, and renaissance school projects. Private preschool providers are not eligible for this grant.
494 (New 2021-22)	<b>Preschool Facilities Lead Remediation Grant.</b> Expenses related to the <a href="#">Preschool Facilities Lead Remediation Grant</a> authorized by the Fiscal Year 2022 Appropriations Act, P.L. 2021, c. 133. Eligible applicants for this grant include school districts with district-owned preschool-only buildings. Private preschool providers are not eligible for this grant
495 (New 2021-22)	<b>ARP Homeless Children and Youth I.</b> Used to record program expenses for the <a href="#">ARP Homeless Children and Youth I</a> program.
496 (New 2021-22)	<b>ARP Homeless Children and Youth II.</b> Used to record program expenses for the <a href="#">ARP Homeless Children and Youth II</a> program.
<b>500</b>	<b>Nonpublic School Program.</b> Activities for students attending a school established by an agency other than the State, a subdivision of the State, or the federal

<b>Program Code</b>	<b>Program Code Description</b>
	government, which usually is supported primarily by private funds, not public funds. The services consist of such activities as those involved in providing instructional services, attendance and social work services, health services, and transportation services for nonpublic school students. The unique program codes in the 500 series should be used with revenue source codes in the 3230 series as well as applicable expenditures within the special revenue fund 20.
501	<b>New Jersey Nonpublic Textbooks Aid.</b> Appropriation of State aid received for the cost of textbooks purchased and loaned to nonpublic school students.
502	<b>New Jersey Nonpublic Auxiliary Services - Basic Skills/Remedial.</b> Appropriation of State aid received for the cost of providing compensatory education to nonpublic school students.
503	<b>Nonpublic Auxiliary - English as a Second Language.</b> Appropriation of State aid received for the cost of providing English as a Second Language programs to nonpublic students.
504	<b>Nonpublic Auxiliary - Home Instruction.</b> Appropriation of State aid received for the costs of providing home instruction to nonpublic students.
505	<b>Nonpublic Auxiliary – Transportation.</b> Appropriation of State aid received for the cost of providing maintenance of vehicular classrooms or transportation to nonpublic students for the purposes of the required nonpublic program, which are usually held offsite.
506	<b>Nonpublic Handicapped - Supplemental Instruction.</b> Appropriation of State aid received for the cost of providing supplementary instruction to nonpublic students.
507	<b>New Jersey Nonpublic Handicapped Services.</b> Appropriation of State aid received for the cost of providing identification, examination and classification services to nonpublic students.
508	<b>Nonpublic Handicapped - Corrective Speech.</b> Appropriation of State aid received for the cost of providing speech correction services to nonpublic students.
509	<b>New Jersey Nonpublic Nursing Services.</b> Appropriation of State aid received for the cost of providing nursing services to nonpublic students.
510	<b>Nonpublic Technology Initiative Program.</b> Appropriation of State aid received for the cost of providing nonpublic school pupils with computers, educational software, networks, distance learning equipment and other technologies that can improve their education by meeting their specific educational needs and to give nonpublic school teachers the skills, resources and incentives to use educational technologies effectively to improve teaching and learning in the classroom.

<b>Program Code</b>	<b>Program Code Description</b>
511	<b>Nonpublic Security Aid Program.</b> Appropriation of State aid received for the cost of providing nonpublic schools with security services, equipment and technology to help ensure a safe and secure school environment for nonpublic school students.
<b>600</b>	<b>Adult/Continuing Education Programs.</b> Activities that develop knowledge and skills to meet immediate and long range educational objectives of adults who, have completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning, prepare students for a postsecondary career, prepare students for postsecondary education programs, upgrade occupational competence, prepare students for a new or different career, develop skills and appreciation for special interests, or to enrich the aesthetic qualities of life. This would include programs that are outside the normal daytime instruction of the student population, such as adult and evening classes.
601	<b>Accredited Evening/Adult High School/Post-Graduate.</b> Used for program costs that provide basic skills, preparatory adult education courses, accredited courses towards a high school diploma, and supplemental courses for high school graduates intending to enter college. This program is used only with general fund character class 13.
602	<b>Adult Education – Local.</b> Used for the locally funded portion of adult basic education courses (ABE local match). The code may also be used for community enrichment program costs. This program is used only with character class 13.
603 to 618	<b>Adult Education – State.</b> This program is used only with fund 20.
619 to 628	<b>Adult Education – Federal.</b> This program is used only with fund 20.
629	<b>Vocational Evening – Local.</b> Local funds used for those programs that are offered in the evening as adult/continuing education, regardless of the age of the enrollee, and would include GED classes.
630	<b>Vocational Evening – State.</b>
631	<b>Evening School for the Foreign Born – Local.</b>
632	<b>Evening School for the Foreign Born – State.</b>
640	<b>Adult Education Testing Centers.</b> – Used to track the expenditures related to Adult Education Testing Centers (formerly known as General Education Development (GED) test centers). This program is used only with character class 13.
<b>700</b>	<b>Debt Service.</b> Programs to service the debt of the LEA, including payments of both principal and interest. This program category is to be used with the debt service fund.



Program Code	Program Code Description
701 a	<b>Debt Service – Regular.</b> Includes amounts from local sources and State Debt Service Aid. For APSSD, includes interest and depreciation on buildings.
702	Reserved.
703	Reserved.
704	Reserved.
<b>800</b>	<p><b>Community Services Programs.</b> Activities that are not directly related to the provision of educational services in an LEA. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children (board funded latchkey programs), and community welfare activities provided by the LEA. Also included are Community Learning Centers. Community Learning Centers offer academic, artistic and cultural enrichment opportunities to students and families when school is not in session in elementary and secondary schools or other accessible facilities.</p> <p>If the program charges fees to the parents for the provision of services, the activity should be accounted for in an enterprise fund. The only cost reflected in the budget in such circumstances would be the board’s contribution to the program, which would be recorded as a transfer to cover deficit. Community service programs are used only with general fund character class 11.</p>
<b>900</b>	<b>Enterprise Programs.</b> Programs that are intended to be self-supporting. This program category would normally be used with the proprietary funds.
910	<b>Food Services.</b> Food service operations are activities that provide food to students and staff in a school. These services include preparing and serving regular and incidental meals or snacks in connection with school activities as well as delivery of food to schools. <i>[Accrual basis of accounting]</i>
990	<b>Other Enterprise Funds.</b> <i>[Accrual basis of accounting]</i>
<b>000 a</b>	<b>Undistributed Expenditures.</b> All charges that are not readily assignable directly to an actual program are classified here. For program-costing purposes, the charges to functions in the 100, 200 and 300 series and this program may be attributed indirectly to instructional, community service and enterprise programs. Charges to functions 400 and 500 and this program normally are not allocated to other programs.
001 to 099	<b>Other Local Projects.</b> Program code used to track expenditures of restricted locally funded projects. Used only with special revenue fund 20.

## Function

The function describes the activity for which a service or material object is acquired. The functions of an LEA are classified into five broad areas:

- Instruction;
- Support services;
- Operation of non-instructional services;
- Facilities acquisition and construction; and
- Other outlays.

Functions are further broken down into subfunctions and service areas.

The functions of an APSSD are classified into the following eight cost categories:

- Classroom instruction;
- Administration;
- Support services;
- Operations and maintenance of plant;
- Food services – students;
- Extra-curricular;
- Behavior modification; and
- Costs outside of the above cost categories.

Refer to the [Exhibit D Crosswalk for Cost Category Assignment](#) for APSSDs document on the Department's website, for a detailed listing of the cost category assignments by account and line numbers.

Each of these levels consists of activities that have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities are related and can be combined and compared. For example:

- Function - support services = 200
- Subfunction - support services – students = 210
- Service area -attendance and social work services = 211

The function structure in these guidelines is not intended to dictate an organizational structure. Rather, an effort has been made to group together functions in relation to the magnitude of expenditures typically found in the LEA. This grouping corresponds to the categories most frequently requested in reporting to external authorities. The asterisk (\*) next to the function code denotes a required federal reporting field in the federal (NCES) chart of accounts.

### Function Codes:

Function Code	Function Description
100 *a	<b>Instruction.</b> Applicable to LEAs, instruction includes the activities involving the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television,

Function Code	Function Description
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radio, computer, Internet, multimedia telephone, and correspondence, that is delivered inside or outside the classroom, or in other teacher-student settings.

Included here are the activities of aides or classroom assistants of any type who assist in the instructional process; salaries paid to substitute teachers; additional compensation paid to teachers for services such as hall monitors, detention duties and chaperoning educational activities; purchased services that are related to instruction such as assembly speakers or standardized specific subject exams; other purchased services including rental or lease of equipment for instruction as well as reimbursements to teachers for school-to-school travel; communication costs directly related to instruction, such as dedicated lines to teaching labs or classrooms; teaching supplies other than textbooks; and dues and fees for teachers' membership in professional organizations. Admission costs for field trips made as part of the regular instruction program are included as instruction.

Instructional costs should be coded to the applicable program. If teachers cross program categories, their salaries should be prorated based on the time spent in each program. Expenditures should also be prorated for department chairpersons or supervisors who teach. Department chairpersons or supervisors who do not teach and whose primary function is the supervision and evaluation of teaching staff members are coded under function 240 –Support Services –School Administration.

Used only with programs 100-600 with the exception of unallocated equipment purchases and tuition, which use program code 000.

Applicable to APSSDs, instruction includes the activities dealing directly with the interaction between teachers and students. Instruction at APSSDs is provided to students in a school classroom and in other learning environments. Instruction may also be provided through some other approved medium such as television, radio, computer, telephone, and correspondence. Included here are the activities of classroom aides/assistants or classroom paraprofessionals which assist in the instructional process. If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Full-time department chairperson's expenditures are not recorded in function code 100 (Instruction); rather must be included only in function code 240 (School Administration).

Used only with programs 100-600 with the exception of unallocated equipment purchases.

<b>200 a</b>	<p><b>Support Services.</b> Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist at all schools as adjuncts for fulfilling the objectives of instruction. For schools other than APSSDs these services may also exist for</p>
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Function Code	Function Description
210 a	<p>purposes of fulfilling the objectives of community services, and enterprise programs, rather than as entities within themselves.</p> <p><b>Support Services - Students.</b> Activities designed to assess and improve the well-being of students and to supplement the teaching process.</p>
211 a	<p><b>Attendance and Social Work Services.</b> For all school entities other than APSSDs, the attendance and social work services function includes activities designed to improve student attendance at school and that serve to prevent or solve student problems involving the home, the school, and the community. These services include the supervision of attendance and social work services. This encompasses the identification of nonattendance patterns, promotion of improved attitudes toward attendance, enforcement of attendance laws including the investigation and diagnosis of student problems arising from the home, school, or community, casework and group-work services for the child or parent, and communications with other staff about student problems. Members of the family support team for at-risk students (object code 172), drop-out prevention officers/coordinators (object code 171), community/school coordinators (object code 174) and the family/parent liaison and community parent involvement specialists (object code 173) are budgeted here.</p> <p>Student accounting services - the collection, maintenance, and reporting of school attendance records, family characteristics data, census data, and other pertinent information - are included here.</p> <p>Registration activities for adult education programs are also included here.</p> <p>For APSSDs, the attendance and social work services function includes (except Social Workers' salaries and fringe benefits, which are charged to function code 212) activities designed to improve student attendance at school and which attempt to prevent or solve student problems. Attendance and social work services generally include all activities involving the supervision of attendance and social work services; the identification of nonattendance patterns; promotion of improved attitudes toward attendance; analysis of nonattendance; enforcement of attendance laws; the investigation and diagnosis of student problems arising from the home, school, or community; casework and group work services for the child or parent; and communications with other staff about student problems. As noted above, function code 211 does not include the cost of "School Social Workers" salaries and fringe benefits which are recorded in function code 212. However, all other Attendance and Social Work Services costs are charged here (function code 211).</p> <p>APSSDs, note that student accounting services, such as the collection, maintenance, and reporting of school attendance records, family characteristics data, census data, and other pertinent information are included in function code 211.</p>

Function Code	Function Description
212 a	<b>Social Worker Services – Salary and Fringe Benefits.</b> Function code 212 is dedicated to the exclusive use of APSSDs. The salaries and fringe benefits of all School Social Workers employed by APSSDs are included here. All other costs associated with School Social Worker Services must appear in 211 Attendance and Social Work Services (except Social Workers’ Salaries and Fringe Benefits).
213 a	<p><b>Health Services.</b> For all school entities other than APSSDs, health services includes physical and mental health services, which are not directly instructional. This function includes supervision of health services, health appraisal (including screening for vision, communicable diseases, and hearing deficiencies), screening for psychiatric services, periodic health examinations, emergency injury and illness care, dental services, nursing services, and communications with parents and medical officials. Salaries of social services coordinators (object code 175) are included here. It is not necessary to prorate the salaries of teaching school nurses between this function and instruction, as the costs are all recorded here. District expenses for personal protective equipment (PPE) for students and staff should be recorded in health services supplies, account 11-000-213-600.</p> <p>For APSSDs, health services includes physical and mental health services, and Non-Instructional School Nurses. This function includes supervision of health services, health appraisals (including screening for vision, communicable diseases, and hearing deficiencies), screening for psychiatric services, periodic health examinations, emergency injury and illness care, dental services, and communications with parents and medical officials. This function code does not include the salaries and fringe benefits for instructional School Nurses. However, all other health services costs as described above are charged to function code 213. Salaries and benefits for instructional School Nurses are recorded in function 214. Expenses for personal protective equipment (PPE) for students and staff should be recorded in health services supplies, account 11-000-213-600.</p>
214 a	<b>School Nurse Salary and Employee Benefits.</b> Function code 214 is dedicated to the exclusive use of APSSDs. Only the salaries and fringe benefits of School Nurses employed by APSSDs holding a school nurse certificate are recorded in function code 214. Please note that the salaries and fringe benefits associated with Non-Instructional School Nurses are recorded in function 213.
215 a	<b>Speech, Occupational Therapy, Physical Therapy, and Related Services.</b> Function code 215 is dedicated to the exclusive use of APSSDs. The salaries and employee benefits for all certified staff providing related services to children inclusive of the services of a physical therapist, occupational therapist, speech therapist, counselor or school psychologist, etc. This function also incorporates purchased professional and technical services, travel, supplies and materials, equipment, and other objects.
216	<b>Speech/Occupational Therapy/Physical Therapy and Related Services.</b> For all school entities other than APSSDs, function code 216 is used for costs of related services as a result of individualized education programs (IEPs). This function

Function Code	Function Description
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includes speech, occupational, and physical therapy and additional counseling. Payments to the Commission for the Blind are recorded as purchased professional-educational services costs under related services (function code 216) or extraordinary services (function code 217 – for other related services unique to a student such as one-to-one aide) dependent upon the nature of the purchased services.

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| 217 a | <p><b>Extraordinary Services.</b> For all school entities other than APSSDs, costs of services other than related services provided to students as a result of an IEP that are unique to individual students, such as one-to one aides. Payments to the Commission for the Blind are recorded as purchased professional-educational services costs under related services (function code 216) or extraordinary services (function code 217 – for other relates services unique to a student such as one-to-one aide) dependent upon the nature of the purchased services.</p> |
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For APSSDs, function code 217, Student Extraordinary Services, is used to record the costs associated with services provided by one-to-one aides and nurses, inclusive of the salary and fringe benefits. This function also incorporates purchased professional and technical services, travel, supplies and materials, equipment, and other objects. Please note that extraordinary services costs are not included in the total allowable costs when calculating the Certified Actual Cost Per Pupil.

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| 218 a | <p><b>Guidance Services.</b> For all school entities other than APSSDs, function 218 is used to record guidance services and any other activities, supplemental to the teaching process, which are designed to assess and improve the well-being of students other than functions 211, 213, 216, 217, or 219.</p> |
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*Guidance services* include counseling with students and parents, consulting with other staff members on learning problems, evaluating the abilities of students, assisting students in their education and career plans, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.

Guidance services also include record maintenance services - the compiling, maintaining, and interpreting of records of individuals for such factors as physical and medical status, standardized test results, personal and social development, school performance, and home background - and they include placement services – the placing of students for educational and occupational situations.

For APSSDs, function code 218 Guidance is used to record costs associated with guidance services and any other activities, supplemental to the teaching process, that are designed to assess and improve the well-being of students. Guidance services involve counseling with students and parents, consulting with other staff members on learning problems, evaluating the abilities of students, assisting students in their educational and career plans, assisting students in personal and social development, providing referral assistance, and working with other staff

Function Code	Function Description
219	<p>members in planning and conducting guidance programs for students. Guidance services also include record maintenance services - the compiling, maintaining, and interpreting of records of individuals for such factors as physical and medical status, standardized test results, personal and social development, school performance, and home background - and they include placement services – the placing of students for educational and occupational situations. This includes (within the regulatory maximums) the cost of food/beverages for staff meetings, parent/teacher meetings, workshops and professional development or teacher’s meetings.</p> <p><b>Child Study Teams.</b> For all school entities other than APSSDs, function 219 includes services provided by child study team members, including psychologists, social workers, learning consultants, and other services relating to the classification of students and the development of IEPs. <i>N.J.A.C. 6A:14-3.1</i> defines a child study team as an interdisciplinary group of appropriately certified persons who 1) participate in the evaluation of students who may need special education programs and services; 2) participate in the determination of eligibility of students for special education programs and services; 3) may provide services to the educational staff with regard to techniques, materials and programs. These services include, but are not limited to, consultation with school staff and parents, training of school staff; and design, implementation and evaluation of techniques addressing academic and behavioral difficulties; 4) may deliver appropriate related services to students with disabilities; 5) may provide preventive and support services to nondisabled students; and 6) may participate on Intervention and Referral Services teams. Child study team members may provide both support services in the development of the IEP and may provide the actual services for the implementation of the IEP. This may include services to non-classified pupils and regular instruction staff to prevent or remediate learning problems. If such services are routine, child study team salaries must be prorated between <i>Child Study Teams</i> and <i>Guidance Services</i> based on time spent. If such services are infrequent, there is no need to prorate.</p> <p>Services provided as a result of IEPs that benefit individual students in a program classification are considered extraordinary and are included in function 217, <i>Extraordinary Services</i>. Social workers who are part of the family support team for at-risk students (object code 172) are not recorded here but are recorded in function 211.</p>
220 *a	<p><b>Support Services - Instructional Staff.</b> Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.</p>
221 a	<p><b>Improvement of Instruction Services.</b> Activities primarily related to assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, and child development and</p>

**Function Code      Function Description**

understanding. Used with all programs 100 to 900. Department chairperson activities are not assigned here; they are assigned to function 240. School level staff personnel that have the responsibility for supervision of operations, evaluating/monitoring school staff, and coordinating school level activities are considered school administration (function 240). An exception is the performance of monitoring and evaluation of staff as part of a supervisor of instruction function and if so, the full salary of the supervisor of instruction can be accounted for in function 221. However, if the majority of the supervisor of instruction position is performing administrative duties such as monitoring, supervising and evaluation, hiring, and budget preparation, then all or that majority portion of the position should be recorded in school administration. Per NCES, evaluation and monitoring of staff is considered school administration unless performed by a supervisor of instruction, and cannot be allocated to improvement of instruction.

The additional compensation paid to teachers for curriculum development work done during the summer months should be recorded under object 104 in this function. For all school entities other than APSSDs, the facilitator, math coach, literacy coach and master teachers (object code 176) are recorded here.

222 a      **Educational Media/Library Services.** For all school entities other than APSSDs, function code 222 is used to record activities concerned with directing, managing, and supervising educational media services. Educational media services include school library services, audiovisual services, educational television services, and computer assisted instruction services. It would also include communications costs directly related to educational media services/school library, such as on-line reference services as well as activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed or displayed materials. Educational media is inclusive of all devices, content materials, methods, or experiences used in supporting the teaching and learning process.

*School library services* involve selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of the library by students, teachers and other members of the instructional staff; and guiding individuals in their use of library books and materials, whether maintained separately or as a part of an instructional materials center. It also includes the cost of binding or other repairs to school library books. Textbooks should not be charged to this function but rather to function 100.

*Audiovisual services* involve selecting, preparing, caring for, and making available to members of the instructional staff equipment, films, filmstrips, transparencies, tapes, TV programs, and similar materials.

*Educational television services* concern the planning, programming, writing, and presenting of educational programs or segments of programs by closed circuit or broadcast television.



**Function Code      Function Description**

*Computer-assisted instruction services* include the development of educational projects that use a computer as the principal medium of instruction. However, the actual provision of computer-assisted instruction is recorded under the instruction function 100. The technology coordinator (object code 177) is recorded here.

For APSSDs, function code 222, Educational Media Services (except School Librarians' salaries and fringe benefits – refer to function code 224) is used to record costs associated with activities concerned with the use of all teaching and learning resources, including hardware, and content materials. Educational media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes. Educational media services include school library services except School Librarians' salaries and fringe benefits; audiovisual services; educational television services; and computer assisted instruction services. School library services involve selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of the library by students, teachers and other members of the instructional staff; and guiding individuals in their use of library books and materials, whether maintained separately or as a part of an instructional materials center. Textbooks should not be charged to this function but rather to function 100. Audiovisual services involve selecting, preparing, caring for, and making available to members of the instructional staff equipment, films, filmstrips, transparencies, tapes, TV programs, and similar materials.

*Educational television services* concern the planning, programming, writing, and presenting of educational programs or segments of programs by closed circuit or broadcast television.

*Computer-assisted instruction services* include the development of educational projects that use a computer as the principle medium of instruction. The actual provision of computer-assisted instruction is recorded under the instruction function.

223 a      **Instructional Staff Training Services.** For all school entities other than APSSDs, function code 223 is used to record the cost associated with activities that contribute to the professional occupational growth and competence of members of the instructional staff. Professional development costs include reimbursement to teaching staff for attendance at out-of-district workshops, and the costs for in-house sponsored programs for teaching staff. The in-house program costs for *non-instructional* staff members are included under function 251. The reimbursed costs for other instructional staff members are recorded under the applicable function.

Reimbursed costs include registration, travel, overnight accommodations and meals. The direct cost for in-house programs include the reasonable allocation of staff time for program development, materials and supplies, and any outside consultant fees and their related expenses. Allocated costs may not include any

**Function Code      Function Description**

costs relating to the supervision or evaluation of staff of curriculum work and any tuition reimbursements. Tuition reimbursement is considered an employee benefit and is coded to the employee benefit function. If not allocating benefits, use function 291. Stipends for attendance and related substitute costs are not recorded here, but are recorded in the applicable teacher salary accounts.

For APSSDs, function code 223, Instructional Staff Training Services is used to record costs associated with activities concerned with the use of all teaching and learning resources, including hardware, and content materials. Also refer to function code 222 - Educational Media.

224 a      **School Librarian Salary and Employee Benefits.** This function code is available for the exclusive use of APSSDs and includes only the salary and employee benefits costs of school librarians. All other costs commonly associated with school librarian functions and duties must be recorded in function code 222, Educational Media Services.

230 \*a      **Support Services - General Administration.** For all school entities other than APSSDs, function code 230 is used to record costs associated with activities concerned with establishing and administering policy for operating the LEA. These include board of education services and executive administration services.

*Board of Education Services* involve activities of the elected or appointed body that have been created according to state law and vested with responsibilities for educational activities in a given administrative unit. These include board secretary/ treasurer activities, school election services (including bond elections and election of officers), staff relations and negotiations services, and board of education expenses. School district meetings and expenses for legal advice are also included, as are the activities of external auditors. Note that if the board secretary acts as the chief business official, then the entire salary is charged to function 251.

*Executive Administration Services* involve activities associated with the overall general administration of or executive responsibility for the entire LEA. This includes activities in the office of the superintendent.

Only general administrative costs are recorded under this function. The salaries and related costs of assistant superintendents or other administrators for specific support services should not be recorded here but rather should be recorded under the appropriate support services function. If the chief school administrator also acts as a building principal, his/her salary should be prorated between general administration and school administration. Under the chart of accounts, there is no further allocation of the chief school administrator's salary between other functions.

Included in this function would be all district-wide costs for telephone and communication services, postage, legal ads, board related insurance (liability and

**Function Code      Function Description**

fidelity), write-off of uncollectible accounts receivable, payments on DOE loans under *N.J.S.A. 18A:7A-56*, and court awarded judgments against the school district that are not covered by liability insurance. Also included in this function are salaries of staff attorneys and salaries of state monitors. Not included in this function would be communication costs related to direct dedicated lines to technology labs or classrooms and judgments against the district resulting from failure to pay bills.

For APSSDs, function code 230, Support Services - General Administration is used to record costs associated with activities concerned with establishing and administering policy for operating the approved private school for students with disabilities. These include all activities in the offices of the superintendent, assistant superintendent, director, assistant director, and executive director. Meetings for the general administration and expenses for non-litigation related legal advice are also included. Includes costs associated with the annual independent audit.

240 \*a

**Support Services - School Administration.** For all school entities other than APSSDs, function code 240 is used to record costs associated with activities concerned with the overall administrative responsibility for a particular school. It includes the activities performed by the principal, assistant principals, and other assistants while they supervise operations of the school, evaluate school staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the LEA. Also included here are the activities of department directors or supervisors such as guidance, athletic, and special education. Stipends paid to teachers to perform chairperson duties part time should be recorded here.

Department chairpersons, supervisors and directors who have direct responsibility for evaluation and supervision of staff are recorded here. If the chief school administrator also acts as a building principal, his/her salary should be prorated between general administration (function 230) and school administration.

These activities include the work of clerical staff in support of teaching and administrative duties. Graduation expenses, full-time department chairperson expenditures, and the prorated expenditures of part-time department chairpersons are also included in this function.

For APSSDs, function code 240 Support Services - School Administration is used to record the costs associated with activities concerned with the overall administrative responsibility for a school. They include the activities performed by the principal, assistant principals, vice principals and other assistants while they supervise operations of the school, evaluate school staff members, assign duties to staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the approved private school for students with disabilities. These activities include the work of clerical

Function Code	Function Description
	<p>staff in support of teaching and administrative duties. Graduation expenses, full-time department chairpersons' expenditures, and the prorated expenditures of part-time department chairpersons are also included in this function. If proration of expenditures is not possible for department chairpersons who also teach, those expenditures are included in instruction.</p> <p>Stipends paid to teachers to perform chairperson duties part time must be recorded in function code 240, but only to the extent that the total remuneration paid to the employee is within the allowable maximum salary for the employee's position title. Overages are a non-allowable cost.</p>
251 *a	<p><b>Central Services.</b> Activities that support other administrative and instructional functions including fiscal services, human resources, strategic planning, purchasing, warehousing and distribution services, and printing services including public information services. The chief business official expenditures are included here.</p> <p><i>Fiscal services</i> are activities concerned with the fiscal operations of the school district, charter school, renaissance school project, and APSSD. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and funds management. For schools other than APSSDs, fiscal service includes the payment of interest on current loans defined as loans repayable within one year of receiving the obligation.</p> <p><i>Human resources</i> are activities concerned with maintaining efficient personnel for the school system. It includes such activities as recruitment and placement and maintaining personnel information.</p> <p><i>Planning</i> includes activities concerned with selecting or identifying the overall, long-range goals and priorities of the school. Also included are activities associated with conducting and managing programs of research, development, and evaluation for a school.</p> <p><i>Public information services</i> include writing, editing, and other preparation necessary to disseminate educational and administrative information to students, managers, and the general public through direct mailing, news media, or personal contact.</p>
252 a	<p><b>Administrative Information Technology.</b> Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. Specifically included are costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and</p>

Function Code	Function Description
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support services and other technology-related administrative costs. The salary of the network engineer is recorded here.

260 \*a

**Operation and Maintenance of Plant Services.** Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition. These include the activities of maintaining safety in buildings, on the grounds, and near schools. Included in this function are supervision of operation and maintenance services; repair, replacement, and cleaning of building facilities and equipment such as heating, lighting, and ventilating systems; care and upkeep of grounds including landscaping, snow removal, and grounds maintenance; care and upkeep of equipment such as furniture, machines, and movable equipment; provision of security services including police activities for school functions, traffic control on grounds, building alarm systems, employees, not teachers, hired as hall monitors, playground and lunchroom aides; and operation and maintenance of vehicles (other than for pupil transportation vehicles) such as trucks, tractors, graders, and staff vehicles. Also included in this function code and its subset are the costs of building rental, safety, security, and property insurance.

261 a

**Required Maintenance for School Facilities.** For school entities other than APSSDs, this function code is used to account for the reporting of required maintenance under *N.J.A.C. 6A:26-20*, Comprehensive Maintenance Plans. Expenditures meeting the definition of required maintenance for school facilities are recorded under this function code. Required maintenance is defined as expenditures for system warranty purposes that are approved for repairs and replacements for the purpose of keeping a school facility open, comfortable and safe for use or in its original condition, including repairs and replacements to a school facility's heating, lighting, ventilation, security and other fixtures to keep the facility or fixtures in effective working condition. Required maintenance includes periodic or occasional inspection; adjustment, lubrication, and cleaning (non-custodial) of buildings and fixtures; replacement of parts; and other actions to assure continuing service and to prevent breakdown. For other examples, refer to the required maintenance column of the [school facility maintenance system categories list](#).

Required maintenance does not include contracted custodial services, expenditures for the cleaning of a school facility or its fixtures, the care and upkeep of grounds or parking lots, and the cleaning of, or repairs and replacement of, movable furnishings or equipment, or other expenditures that are not required to maintain the original condition over the facilities' useful lives.

The sanitization of school buildings during a health-related emergency that is required to make them usable and safe for students and staff related to the COVID-19 health emergency should be recorded in this function. Required maintenance does not include janitorial or custodial services related to routine cleanings, these costs are recorded in function 262, Custodial Services. Only

Function Code	Function Description
	<p>enhanced costs for COVID-19 sanitization should be recorded in Required Maintenance.</p> <p>For APSSD, expenses for lead testing of water are recorded in function 261, and enhanced costs for COVID-19 sanitization are recorded in function 262.</p>
262 a	<p><b>Custodial Services and Building Rentals.</b> Activities include the daily upkeep of the facilities that would not otherwise be required to maintain its original condition over its useful life. This would include custodial services, cleaning of a school facility, and the cleaning or repair of moveable furnishings and equipment. Cleaning services include garbage disposal.</p> <p>Also included in this function are the costs of building rental, property insurance, utilities, employees (other than teachers) hired as hall monitors, playground and lunchroom aides, and operation and maintenance of vehicles (other than for pupil transportation vehicles) such as trucks, tractors, graders, and staff vehicles.</p> <p>For school districts, lease purchase payments under the Energy Savings Improvement Program at <i>N.J.S.A. 18A:18A-4.6</i> are recorded in object 444 in this function. However, expenditures for land and building lease purchase agreements should not be recorded here. The interest portion is included under central services (function 251) and the principal portion included in capital outlay under facilities acquisition and construction services.</p> <p>For school districts, remodeling costs are not recorded here but instead are included in the capital outlay sub fund under the facilities acquisition and construction services function. The costs of rewiring facilities for the installation of a LAN and/or WAN are not recorded here, but should be budgeted to 12-000-400-450.</p> <p>For school districts, amounts that will be recouped through user charges (e.g. custodian charges for the use of buildings in the evenings) are recorded here. The amount of those charges should also be included in the district's revenues budget as estimated rental income.</p>
263 a	<p><b>Care and Upkeep of Grounds.</b> Activities include maintaining and improving the land, but not the buildings. These include snow removal, landscaping, grounds maintenance, etc. Snow plowing as well as lawn care services are recorded here.</p>
266 a	<p><b>Security.</b> Activities include maintaining a secure environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. These include costs associated with security plan development and implementation, installation of security monitoring devices (e.g., cameras, metal detectors), security personnel, purchase of security vehicles and communication equipment, and related costs.</p>

**Function Code      Function Description**

Amounts that will be recouped through user charges (e.g. security charges for the use of buildings in the evenings) are recorded here. The amount of those charges should also be included in the district's revenues budget as estimated rental income.

270 \*a

**Student Transportation Services.** For all school entities other than APSSDs, function code 270 is used to record costs associated with activities concerned with conveying students between home and school and from school to other school activities as provided by state and federal law. This function includes supervision of student transportation services, vehicle operation services, monitoring services, and vehicle servicing and maintenance services.

*Vehicle operations services* involve operating buses or other vehicles for student transportation from the time the vehicles leave the point of storage until they return to the point of storage.

*Monitoring services* entail supervising students as they are transported between home and school and between school and school activities. Such supervision can occur while students are in transit and while they are being loaded and unloaded.

*Vehicle servicing and maintenance services* include repairing vehicle parts; replacing vehicle parts; and cleaning, painting, fueling vehicles, and inspecting vehicles for safety.

The full costs of the student transportation program should be reported here, including costs related to certain joint transportation agreements, Consolidated Transportation Services Agencies (CTSA) agreements and interlocal agency agreements. There are two types of joint transportation agreements and the nature of the agreement will determine to account for the costs:

- 1) Joint transportation agreements that involve a transportation fleet being operated by the lead district or a CTSA and the participating districts being billed their proportionate share should be accounted for in an internal service fund in the accounting records of the lead district or CTSA. Each of the participating districts, including the lead district, should record their proportionate share of the joint agreement in their current expenses under Student Transportation Services. The internal service fund will record the full costs of the transportation program and record as revenue the amounts billed to the participating districts, including that amount "*billed*" to the current expense sub fund of their district.
- 2) Often districts will merely share the costs of a contracted route under the terms of a joint agreement. In these cases, there is no need to segregate the costs of the transportation operations in an internal service fund. Instead, the transportation costs would be recorded directly in Student Transportation Services. The lead district should not net the monies received from other districts against expenditures. The full amount of the

**Function Code      Function Description**

costs should be reported as expenditures and the monies received from other districts included in the budget as transportation fees revenue. Also, in instances where the district receives funds from individuals or other local sources such as the municipality towards its transportation program, the full cost of the program should be recorded and the offsetting revenues recorded as transportation fees or revenues from other local governmental units - restricted.

For APSSDs, function code 270 Student Transportation Services is used to record costs associated with activities concerned with conveying students between the school and school activities. This function includes supervision of student transportation services, vehicle operation services, monitoring services, and vehicle servicing and maintenance services. Vehicle operations services involve operating buses or other vehicles for student transportation, from the time the vehicles leave the point of storage until they return to the point of storage. Monitoring services entail supervising students as they are transported between home and school and between school and school activities. Such supervision can occur while students are in transit and while they are being loaded and unloaded. Vehicle servicing and maintenance services include repairing vehicle parts, replacing vehicle parts, cleaning, painting, fueling vehicles, and inspecting vehicles for safety. Costs associated with transporting students between home and school are included in the calculation of the certified actual cost per student as this is a cost borne by sending districts.

280 a      **Behavior Modification.** Function code 280 is available for the exclusive use of APSSDs to record costs associated with achieving behavioral interventions made subsequent to, and in accordance with an APSSD's adopted board policy defining the procedures, evidence-based strategies, techniques, and approaches to behavior modification as provided by *N.J.A.C. 6A:23A-18.22(a)*. The APSSD's behavior modification policy must be included in the Office of Special Education's assurance. Behavioral modification costs may include costs associated with various systems of rewards, some of which require the expenditure of funds. Please refer to *N.J.A.C. 6A:23A-18.22(b)* which prohibits the expenditure of cash, checks or the equivalent to APSSD students and also prohibits as a non-allowable cost, the expenditure of funds for the purchase of replacement meals or components of meals on a regular basis outside of special achievements outlined in the APSSD's behavior modification policy. Also prohibited as an allowable cost for behavior modification are high-dollar value items transferred to APSSD students (e.g. personal electronics). An APSSD wishing to use gift cards under a behavior modification program must have its policy approved by the Office of Special Education in addition to meeting the requirements in *N.J.A.C. 6A:23A-18.22*.

290 \*      **Other Support Services.** All other support services not classified elsewhere.

291 a      **Personnel Services – Unallocated Employee Benefits.** For all school entities other than APSSDs, function code 291 is available as an option to record the employee



**Function Code      Function Description**

benefits under this function as opposed to allocating employee benefits under the applicable programs/functions of the current expense, capital outlay and special schools subfunds. Employee benefits are detailed between group insurance, social security contributions, TPAF contributions-ERIP, TPAF and PERS special assessments, other retirement contributions-PERS, other retirement contributions-regular, other retirement contributions-ERIP, other retirement contribution-deferred PERS, unemployment compensation, workmen's compensation, health benefits, tuition reimbursement, other employee benefits, and unused sick payments to terminated/retired staff. Other employee benefits include uniforms purchased for employees in accordance with union contracts, and assessment billings for COBRA and retirees.

For APSSDs, function code 291 is limited to use only when the employee benefit is not readily assignable to a function code where the employee's salary is charged.

**300                      Operation of Non-Instructional Services.** Activities concerned with providing non-instructional services to students, staff, or the community.

310 \*a                **Food Service Operations.** For all school entities other than APSSDs, function code 310 is used to record the costs associated with activities concerned with providing food to students and staff in a school or LEA. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities.

The food service operations activity could be recorded in an enterprise fund or the general fund, depending on its revenue sources. If the LEA receives state or federal reimbursement for or collects fees from students for the cost of meals, the entire food service operations activity would be recorded in the enterprise fund. Any contribution by the board towards the food services operation, including salaries, would be recorded in the general fund as an operating transfer to cover deficit.

For APSSDs, please note that *N.J.A.C. 6A:23A-18.23(a)1* authorizes the costs associated with providing meals to be included in the certified actual cost per student for a nonprofit APSSD only when the menu has been approved by the New Jersey Department of Agriculture; the APSSD applies for and receives funding from the Child Nutrition Program; the APSSD charges students for a reduced and/or paid meal; and total food service costs, net of the reimbursement and/or sales, does not exceed the maximum daily price schedule for a high school published annually by the New Jersey Department of Agriculture. Excess expenditures will be considered non-allowable costs, except for where they are solely attributable to substitutions to meals when the disability restricts the diet. *N.J.A.C. 6A:23A-18.23(a)2* authorizes the same rules for for-profit APSSDs, except for the requirement for the APSSD to apply for and receive funding from the Child Nutrition Program since for-profit schools are not eligible to participate in government-funded child nutrition programs. APSSDs must maintain proper

Function Code	Function Description
	<p>documentation supporting substitutions to meals when the disability restricts the child's diet, including, but not limited to:</p> <ol style="list-style-type: none"> <li>1) medical documentation from the student's health provider supporting the meal substitution; and</li> <li>2) invoices or other records detailing the expenditures related to each student's meal substitutions.</li> </ol> <p>The cost of meals provided to APSSD staff is a non-allowable cost to the APSSD.</p>
320 *	<p><b>Enterprise Operations.</b> Available for use by school entities other than APSSDs, function 320 is used to record the costs associated with activities that are financed and operated in a manner similar to private business enterprises - where the stated intent is that the costs are financed or recovered primarily through user charges. One example could be the LEA bookstore.</p> <p>Used only with program 990.</p>
330 *	<p><b>Community Services Operations.</b> Available for use by school entities other than APSSDs, function 330 is used to record the costs associated with activities concerned with providing community services to students, staff, or other community participants. Examples of this function would be the operation of a community swimming pool, a community learning center, a recreation program for the elderly, a childcare center, etc. This also includes maintenance and management of public playgrounds and recreation places controlled by the board of education.</p> <p>Used only with program 800.</p>
400 *	<p><b>Facilities Acquisition and Construction Services.</b> For all school entities other than APSSDs, function code 400 is used to record the costs associated with activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, initially installing or extending service systems and other built-in equipment, and improving sites. The last two digits are used to designate the referendum number approving the expenditure.</p> <p>The capital outlay character class (12) would include the cost of rewiring facilities for the installation of a LAN and/or WAN and the principal portion of lease purchase agreements for land and buildings. The interest payment under the terms of the lease purchase agreement would be recorded in the general current fund under function 251.</p> <p>For APSSDs, function code 400 is limited to use for recording depreciation of capitalized assets.</p>
500	<p><b>Other Uses.</b> A number of outlays of governmental funds are not properly classified as expenditures or do not meet the classification criteria of the preceding functions, but still require budgetary or accounting control. These are</p>

Function Code	Function Description
	classified under “ <i>Other Outlays.</i> ” These accounts are not used with proprietary funds.
510 *a	<p><b>Debt Service.</b> For school entities other than APSSDs, function code 510 is used for payments servicing the debt of the LEA, including payments of both principal and interest. Interest on current loans (repayable within one year of receiving the obligation) is charged to function 251.</p> <p>For APSSDs, function code 510 is used to record mortgage interest for all APSSD school buildings, administrative buildings, and where approved, for storage facilities. Function code 510 is also used to record depreciation expense attributable to school buildings.</p>
515	<p><b>Early Retirement Incentive Program (ERIP) Liability.</b> Function code used to record the retirement of the existing ERIP liability. This code is limited in use to the general and debt service funds.</p>
520	<p><b>Fund Transfers.</b> Transactions that withdraw money from one fund and place it in another without recourse. Fund transfers budgeted to another function activity, such as food services, are coded to the appropriate function and the object code 930. This includes the <i>Contribution to School-based Budgets.</i></p>
530	<p><b>Payment to Refunded Bond Escrow Agent.</b> Payment of the proceeds of advance refunding bonds to a bond escrow agent.</p>
540	<p><b>Scholarships.</b> Payment of scholarships from a trust fund.</p>
545	<p><b>Payments to Nonpublic Schools.</b> Used to record payments to educational institutions that are not otherwise classified as expenditures, but require budgetary or accounting control. This code is generally associated with a specific program code for purposes of segregating and aggregating expenditures/expenses. Pass-through payments of a federal grant from an LEA to a nonpublic school are recorded using this code. Tuition payments made to other LEAs, vocational schools, CSSDs, regional day schools or APSSD are recorded in function code 100 and are not recorded here. Transfers to charter schools are recorded in function code 100.</p>

**Object**

This dimension is used to describe the service or commodity obtained as the result of a specific expenditure. There are nine major object categories, each of which is further divided. The following are definitions of the object classes and selected sub object categories:

**Object Codes:**

<b>Object Code</b>	<b>Object Description</b>
<b>100 *a</b>	<p><b>Personnel Services - Salaries.</b> Amounts paid to both permanent and temporary school employees including personnel substituting for those in permanent positions and part-time employees. For individuals assigned to more than one activity, their salaries should be prorated according to the amount of time spent in each activity.</p> <p>Used with all functions except 500.</p>
101 a	<p><b>Salaries of Teachers.</b> For all school entities except for APSSDs, the salaries for all teaching services rendered to pupils including the services of part-time teachers. The cost of additional compensation paid to teachers for services such as hall monitors, detention, and lunchroom aides are also included here. If other employees provide such services, then the costs are not recorded here but under Custodial Services object 107. Additional compensation paid to teachers for chaperoning educational activities are recorded here. Salaries of teachers on sabbatical leave are recorded here. The salaries of department chairpersons who also teach are recorded here. If department chairpersons devote time to both supervision of instruction and teaching, then their salaries are prorated between function/object 100-101 (salaries of teachers) and 240-104 (salaries of other professional staff).</p> <p>Used only with function code 100.</p> <p>For APSSDs, object code 101 Salaries of Teachers is used to record the costs associated with salaries for all teaching services rendered to pupils including the services of part-time and substitute teachers. Salaries of teachers on sabbatical leave are recorded here. The salaries of department chairpersons who also teach are prorated between this object and 104, Salaries of Other Professional Staff. The salary of a head teacher acting as a principal should be recorded entirely under object 103.</p> <p>Used only with function code 100.</p>
102 a	<p><b>Salaries of Supervisors of Instruction.</b> The salaries for services rendered as general or subject supervisors of instruction. Supervisors of instruction assist teachers in improving instructional methods and the learning process.</p> <p>Used only with functions 221 and 223 and special revenue fund function code 200.</p>
103 a	<p><b>Salaries of Principals/Assistant Principals/Program Directors.</b> The salaries of principals, assistant principals, program directors and other personnel performing</p>

Object Code	Object Description
	<p>the function of a principal. The salaries of a head teacher acting as principal should be recorded here. When teachers or other instructional staff members are assigned administrative duties usually performed by the assistant principal and given extra pay for these duties, the salaries for these extra services are also recorded here.</p> <p>For special schools and special revenue fund projects, this object includes salaries of program directors.</p> <p>Used only with function 240 or with special revenue fund code function 200.</p>
104 a	<p><b>Salaries of Other Professional Staff.</b> The salaries for services rendered by professional staff not recorded in the above objects.</p> <p>Detail breakout required with function codes 218, 219, 221, 223, and 240.</p> <p>Note that salary costs for a supervisor of instruction are recorded in object code 102; not object code 104.</p> <p>Note that APSSDs use object code 104 to record the additional compensation paid to teachers for curriculum development work performed during the summer months. The sum total of allowable remuneration paid to any employee for the school year may not exceed the maximum allowable salary for the position title. Any overage is a non-allowable cost.</p>
105 a	<p><b>Salaries of Secretarial and Clerical Assistants.</b></p> <p>Detail breakout required with function codes 218, 219, 221, 223, and 240. Otherwise, may be included in object 100.</p>
106 a	<p><b>Other Salaries for Instruction.</b> The salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel. This includes the salary of certified staff members providing related services pursuant to an IEP.</p> <p>For APSSDs, includes the salary costs for IEP required in-house student job positions.</p> <p>Used only with function 100.</p>
107 a	<p><b>Salaries of Non-Instructional Aides.</b> The salaries for transportation aides, lunchroom aides, playground aides and hall monitors.</p> <p>Used only with function 262 and 270.</p>
108	<p><b>Legal Salaries.</b> The salaries of in-house attorneys.</p> <p>Used only with function 230.</p>
109	<p><b>Salaries-Governance Staff (BOE Direct Reports Only).</b> Salaries of any employees that directly report to the Board of Education, not the Superintendent.</p>

Object Code	Object Description
110 a	<p>Used only with function 230.</p> <p><b>Other Salaries.</b> Salaries not recorded in other objects. This object code should not be used to consolidate other objects that are specifically identified for other purposes. For all schools except for APSSDs, this object code may include stipends or extra pay categories not identified in other objects. APSSD guidance for stipends for attendance and related substitute costs is to record those costs in the applicable teachers' salaries account.</p> <p>Used with all functions except 100, 270, and 500.</p>
160	<p><b>Salaries for Pupil Transportation (Between Home and School)-Regular.</b> Includes salaries for administrative personnel, drivers of pupil transportation vehicles between home and school, and mechanics and other garage employees. The entry is based on the district's hourly rate paid to the employee times the number of hours worked per day. Only salaries of individuals on the payroll of the district are recorded here. Bus attendants are recorded in object 107.</p> <p>Salaries for administrative personnel include supervisors, secretaries, and clerks who are assigned student transportation responsibilities and duties. Salaries for pupil transportation administrative personnel who are employed part-time or who are assigned to activities outside of pupil transportation should be recorded elsewhere.</p> <p>Salaries for administrative personnel and for drivers of pupil transportation vehicles between home and school are recorded here only for individuals meeting state guidelines. Salaries for school bus attendants include salaries of employees who provide physical care for disabled students transported between home and school.</p> <p>Salaries for mechanics and other garage employees include salaries for individuals assigned to school bus maintenance activities and only include those meeting state guidelines.</p> <p>This function does not include salaries related to routes separately established to transport special education pupils. This would be reported under object 161.</p> <p>Used only with function 270.</p>
161	<p><b>Salaries for Pupil Transportation (Between Home and School) - Special Education.</b> Expenditures meeting the definition of object 160 for routes separately established to transport special education pupils.</p> <p>Used only with function 270.</p>
162 a	<p><b>Salaries for Pupil Transportation (Other than Between Home and School).</b> The amount paid to LEA employees for transporting students for school activities other</p>

Object Code	Object Description
	<p>than between home and school. The entry is based on the district's hourly rate for extra-curricular employees, times the number of hours worked per day.</p> <p>Used only with function 270.</p>
163	<p><b>Salaries for Pupil Transportation (Between Home and School) – Non-Public Schools.</b> The amount paid to LEA employees for transporting non-public school students between home and school.</p> <p>Used only with function 270.</p>
171	<p><b>Salaries of Drop-out Prevention Officer/Coordinators.</b> Provides services to staff and students to prevent students from dropping out of school and provides additional support and job counseling to increase academic and social achievement.</p> <p>Used only with function 211.</p>
172 a	<p><b>Salaries of Family Support Team.</b> For all school entities other than APSSDs, object code 172 is used to record the costs associated with the certified positions of nurse, guidance counselor and social worker whose primary function is to work with at-risk students and their families to provide health and social services. Other members of the team including facilitators and school coordinators are not budgeted in this object but in objects 176 and 174, respectively.</p> <p>Used only with function 211.</p> <p>For APSSDs, object code 172 is used in combination with function code 211 to record the full time, part time and prorated salaries of all family support team members with the certified position of social worker whose primary function is to work with at-risk students and their families to provide social services.</p>
173 a	<p><b>Salaries of Family/Parent Liaison and Community Parent Involvement Specialists.</b> For all school entities other than APSSDs, object code 173 is used to record the costs associated with recruiting and working with parents to encourage involvement in the schools and increase parental support for student learning at home. This position may be a member of the family support team. This is a non-instructional/non-certified position.</p> <p>Used only with function 211 in general fund character class 11 and program 218 in fund 20.</p> <p>For APSSDs, object code 173 is used in combination with function code 211 to record the salaries of social work personnel who recruit and work with parents to encourage involvement in the schools and increase parental support for student learning at home. This position may be a member of the family support team. This is a non-instructional/non-certified position. Used with function code 218.</p>

Object Code	Object Description
174	<p><b>Salaries of Community/School Coordinators.</b> Provides health and social services through identifying and arranging community-based services to aid in student performance, attendance and reduce dropout rates. This position may be a member of the family support team.</p> <p>Used only with function 211.</p>
175	<p><b>Salaries of Social Services Coordinators.</b> Provides students and their families with community-based social services including health care.</p> <p>Used only with function 213.</p>
176	<p><b>Salaries of Facilitators, Math Coaches, Literacy Coaches and Master Teachers.</b> Certified staff member who works directly with staff in the implementation and improvement of the delivery of instruction. The coordinator of instruction and/or assessment may also be recorded here. Math and literacy coaches are budgeted within this object.</p> <p>Used only with function 221 in general fund character class 11 and program 218 in fund 20.</p>
177 a	<p><b>Salaries of Technology Coordinators / For APSSD's – Salaries for Educational Technology.</b> Facilitates implementation and use of educational technology throughout the school and within the classroom.</p> <p>Used only with function 222.</p>
178	<p><b>Salaries of Teacher Tutors.</b> Certified teacher who works with individuals and/or small groups of students on reading and/or specific core curriculum content standard areas.</p> <p>Used only with programs 421 to 425 in general fund character class 11 and special schools in general fund character class 13.</p>
179	<p><b>Salaries of Reading Specialists.</b> Certified reading specialist who works with individuals and/or small groups of students on reading and reading comprehension skills.</p> <p>Used only with programs 421 to 425 in general fund character class 11 and special schools in general fund character class 13.</p>
180	<p><b>Salaries of State Monitors.</b> Salaries of State-appointed fiscal monitors.</p> <p>Used only with program 230.</p>
181	<p><b>Repayment of Principal – DOE Loan.</b> For districts that received advance state aid payments under <i>N.J.S.A. 18A:7A-56</i>, principal amount of the repayment.</p>



Object Code	Object Description
	Used only with program 230.
182	<b>Repayment of Interest – DOE Loan.</b> For districts that received advance state aid payments under <i>N.J.S.A. 18A:7A-56</i> , interest amount of the repayment.
	Used only with program 230.
199 a	<b>Unused Vacation Payments to Terminated/Retired Staff – Normal Retirements.</b> Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. Note that in accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, not in object code 199.
200 *	<b>Personnel Services - Employee Benefits.</b> Amounts paid by the school entity on behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefits and, while not paid directly to employees, are part of the cost of personnel services. Included in this category are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen’s compensation, unused sick leave, and other benefits.
	Used with function 291 for unallocated benefits or with functions 100, 200 and 400 series for allocated benefits.
210 a	<b>Group Insurance.</b> Employer’s share of the cost of employee insurance benefits other than health benefits insurance.
220 a	<b>Social Security Contributions.</b> Employer’s share of social security paid by the school, including FICA and Medicare. Employees’ social security deductions are not recorded in object code 220, but are included under the appropriate salary objects. For other than APSSDs, amounts paid by the board for social security taxes on extra compensation for TPAF members that will not be reimbursed by the state should be included here.
230	<b>TPAF Contributions.</b> The board’s share of expenditures to the TPAF Pension Plan. Employees’ salary deductions for pension fund contributions are not recorded here but are included under the appropriate salary code.
231	<b>TPAF Contributions - Regular.</b>
232	<b>TPAF Contributions - ERIP (Early Retirement Incentive Program).</b> This account includes additional contributions to the State Health Benefits Program related to personnel participating in the early retirement incentive program.
233	<b>TPAF/PERS – Special Assessments.</b> This account includes payments made the Division of Pensions for amounts related to an unauthorized Early Retirement

Object Code	Object Description
	Incentive Package. Districts are notified directly by the Division of Pensions when special assessments are imposed.
240	<b>Other Retirement Contributions.</b> The board's share of expenditures to funds other than TPAF which have been established by the state or county and have been built up through contributions from participants and other sources for the purpose of making payments to those who retire from service in the educational system by reason of age, disability, or length of service. Employees' salary deductions for retirement funds are not recorded here but are included under the appropriate salary code.
241	<b>Other Retirement Contributions – PERS.</b> Amounts paid by the school district for contributions to the Public Employees' Retirement System (PERS).
242	<b>Other Retirement Contributions - ERIP.</b> Amounts paid by the school district for early retirement incentive program contributions to other than TPAF. This account includes additional contributions to the State Health Benefits Program related to personnel participating in the early retirement incentive program.
248	<b>Deferred PERS Contribution.</b> Amounts paid by the school district on deferred Public Employees' Retirement System (PERS) contributions, pursuant to P.L. 2009, c.19. These deferred contributions could be repaid over a period of 15 years beginning in 2011-12.
249 a	<b>Other Retirement Contributions – Regular.</b> Amounts paid by the school entity for other retirement plans not included in other object 24X lines.
250 a	<b>Unemployment Compensation.</b> Amounts paid by the school entity to provide unemployment compensation for its employees.
260 a	<b>Workers' Compensation.</b> Amounts paid by the school entity to provide workers' compensation insurance for its employees.
270 a	<b>Health Benefits.</b> Amounts paid by the school entity to provide health benefits for its current employees or employees now retired for whom benefits are paid.
280 a	<b>Tuition Reimbursement.</b> Amounts reimbursed by the school entity to any employee qualifying for tuition reimbursement on the basis of school policy.
290 a	<b>Other Employee Benefits.</b> Includes uniforms purchased for employees in accordance with union contracts, assessment billings for COBRA and retirees, costs of drug testing and fingerprinting, and payments made to employees in lieu of health benefits.
297 a	<b>Unused Sick Payments to Terminated/Retired Staff – Mass Severance.</b> Payments of unused sick time to terminated or retired staff under a mass severance package offered to a group of employees under programs approved by the State. Note that payments made for normal retirement packages under individual contractual

Object Code	Object Description
	terms are recorded in object 299, not here. State approval of such plans is not required for APSSDs.
298 a	<p><b>Unused Vacation Payments to Terminated/Retired Staff – Mass Severance.</b> Payments of unused vacation time to terminated or retired staff under a mass severance package offered to a group of employees under programs approved by the State. Note that payments made for normal retirement packages under individual contractual terms are recorded in object 199, not here. State approval of such plans is not required for APSSDs.</p>
299 a	<p><b>Unused Sick Payments to Terminated/Retired Staff – Normal Retirements.</b> Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Note that payments made under a mass severance package offered to a group of employees under programs approved by the State are recorded in object 297, not here.</p> <p>For APSSDs, the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at <i>N.J.A.C. 6A:23A-18.6 (a) 66</i> and not to exceed the individual employee's maximum allowable salary are also recorded in object code 299.</p>
300 *a	<p><b>Purchased Professional and Technical Services.</b> Services purchased from individuals or firms possessing specialized skills, knowledge, or professional licenses. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.</p> <p>APSSDs may use object code 300 combined with function code 211 (Attendance and Social Worker Services; function code 213 (Health Services); function code 222 (Education Media Services/School Library); function code 240 (School Administration); function code 262 (Custodial Services); function code 263 (Care and Upkeep of Grounds); function code 266 (Security); and function code 300 (Depreciation – Facilities).</p>
320 a	<p><b>Purchased Professional - Educational Services.</b> Purchased professional services supporting the instructional program and its administration. Included would be purchased educational services for Pre-K, instructional classroom technologies, instructional support technologies, curriculum improvement services, counseling and guidance services, related and extraordinary services such as speech, occupational and physical therapy, child study teams, and contracted instructional services.</p>
321	<p><b>Purchased Educational Services- Contracted Pre-K.</b> Expenditures for regular education preschool programs that are contracted out. Used only in fund 20 under the preschool program code 218.</p>

Object Code	Object Description
325	<b>Purchased Educational Services- Head Start.</b> Expenditures for regular education preschool programs that are contracted out to Head Start programs. Used only in fund 20 under the preschool program code 218.
329	<b>Other Purchased Professional – Education Services.</b> Purchased professional education services not included in object code 321 and 325 above.
330 a	<b>Other Purchased Professional Services.</b> Expenditures for purchased professional services other than professional educational services. Included are management consultant services, school management support activities, medical services, legal services, architectural services, accounting services, auditing services, negotiating services, and other such services.  Used with function codes 251 and 252.
331 a	<b>Legal Services.</b> For all school entities other than APSSDs, legal fees directly related to an approved capital project are recorded under function 4XX. Legal fees related to the activities of the Board of Education are recorded under function 230. Salaries of in-house legal attorneys are recorded in object 108.  For APSSDs, litigation is defined at <i>N.J.A.C. 6A:23A-18.5(a)7ii</i> as " <i>a suit brought by or against an APSSD for which a court of law or agency of the State or federal government assigns a docket or other form of tracking number.</i> " Attorney's fees and legal costs incurred by the APSSD for other than litigation as defined above are posted to 11-000-230-331 – Legal Services – Non-Litigation. Refer to object codes 336 and 337 for posting of attorney's fees and costs incurred relative to litigation.
332 a	<b>Audit Fees.</b> Audit fees directly related to the year-end audit or other audit services provided by a public school/independent public accountant.  Used with function 230.
333	<b>Expenditure and Internal Control Audit Fees.</b> Audit fees required pursuant to <i>N.J.A.C. 6A:23A-5.5</i> . All other audit fees are recorded in object 332.  Used with function 230.
334	<b>Architectural/Engineering Services.</b> Fees directly related to an approved capital project are recorded under function 4XX. Architectural/engineering fees related to the maintenance activities of the board of education are recorded under function 230.
335 a	<b>Public Relations Costs.</b> For all school entities other than APSSDs, object code 335 is used to record public relations costs paid to professional consultants.  Used only with function 251.  For APSSDs, object code 335 is used to record public relations costs that do not meet the definition of " <i>advertising costs</i> " set forth <i>N.J.A.C. 6A:23A-18.2</i> . For

Object Code	Object Description
	example, use object code 335 for costs associated with the APSSD’s public outreach made in response to a specific, isolated incident directly related to the operation of the APSSD (line number 47025; account 11-000-251-335). For chart of accounts guidance related to “ <i>advertising costs</i> ,” please refer to object code 891 (line number 45261; account 11-000-230-891).
336 a	<b>Legal Services – Litigation (First \$15,000).</b> Applicable only to APSSDs. Please refer to object code 331 for a definition of litigation. Attorney’s fees and costs incurred relative to litigation, whether the APSSD is a defendant or is the plaintiff in the matter, are charged to object codes 336 or 337. But first, in accordance with <i>N.J.A.C. 6A:23A- 18.5(a) 7 i.</i> , the first \$15,000 of attorney's fees or other costs per litigation calculated on a per fiscal year basis for each separate item of litigation shall be included within the administrative cost category limit for the fiscal year. Accordingly, the first \$15,000 per litigation incurred during a fiscal year for each separate item of litigation is posted to account 11-000-230-336 (line 45085). Legal fees are subject to accrual within the fiscal year in which the legal services are rendered. Legal billings must be sufficiently detailed to support the posting to object code 336 or 337 for the fiscal year services are rendered.
337 a	<b>Legal Services – Litigation (Above \$15,000).</b> Applicable only to APSSDs. Please refer to object code 331 for a definition of litigation. Attorney’s fees and costs incurred relative to litigation, whether the APSSD is a defendant or is the plaintiff in the matter, are charged to object codes 336 or 337. But first, in accordance with <i>N.J.A.C. 6A:23A- 18.5(a)7 i.</i> , the first \$15,000 of attorney's fees or other costs per litigation calculated on a per fiscal year basis for each separate item of litigation shall be included within the administrative cost category limit for the fiscal year. Accordingly, any amounts above the first \$15,000 per litigation incurred during a fiscal year for each separate item of litigation is posted to account 11-000-230-337 (line 45086). Legal fees are subject to accrual within the fiscal year in which the legal services are rendered. Legal billings must be sufficiently detailed to support the posting to object code 336 or 337 for the fiscal year services are rendered.
339 a	<b>Other Professional Services.</b> Object code used to record other purchased professional services other than those identified above. Election services are recorded in this object code.  Used only with function 230.
340 a	<b>Purchased Technical Services.</b> Includes purchased services received by the LEA, which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Included are data processing services, purchasing and warehousing services, graphic arts, security analysis and design, etc.  Used with function 100, 230, 251 and 252.
350	<b>Management Fees – ESC and CTSA Transportation Programs.</b> Management fees are those administrative fees charged by an ESC or a CTSA for the cost of

<b>Object Code</b>	<b>Object Description</b>
	<p>processing transportation requests from local boards of education and planning those services.</p> <p>An Educational Services Commission (ESC) is an agency established for the purpose of carrying on programs of educational research and development and providing to public school districts such educational and administrative services as may be authorized pursuant to rules of the State Board of Education. These services may include transportation to and from school or school related activities.</p> <p>A Coordinated Transportation Services Agency (CTSA) is any school district, ESC, or other agency authorized by the Commissioner, which organizes, schedules and provides transportation services for other local Boards of Education in a manner that achieves maximum efficiency for the participating districts. These services and the method of payment are described in an agreement between the CTSA and the Board of Education.</p> <p>Used only with function 270.</p>
390 a	<p><b>Other Purchased Professional and Technical Services.</b> Used for purchases of professional and technical services not specifically included in one of the above categories.</p> <p>Function codes 218, 219, 221, 223, 270, and 4XX require the detail breakout of specific purchased professional services (see Appendix A). This object is used to record expenditures for other types of purchased professional services and technical services under those functions.</p>
400 *a	<p><b>Purchased Property Services.</b> Services purchased to operate, repair, maintain, and rent property owned or used by the LEA or APSSD. These services are performed by persons other than LEA employees. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are utility services for water and sewage, cleaning services, repair and maintenance services, and rentals of land, buildings, equipment and vehicles.</p>
420 a	<p><b>Cleaning, Repair and Maintenance Services.</b> For all school entities other than APSSDs, services by non-district personnel for cleaning buildings, for repairs and maintenance and contracted services for pest control and fertilizer. Services include garbage disposal services, snowplowing services, custodial services, and lawn care. Repairs and maintenance services include contracts and agreements covering the upkeep of buildings and equipment, but do not include costs for renovating and remodeling. Renovating and remodeling expenses are classified under object 450. Security and custodial services by non-district personnel in the preschool program are recorded here.</p> <p>Used only with functions 260, 261, 262, 263, 266 and 270 in general fund character class 11 and program 218 in fund 20.</p> <p>For APSSDs, custodial services provided by non-APSSD personnel for cleaning buildings and for repairs and maintenance. Cleaning services include garbage</p>

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	disposal services. Repairs and maintenance services include contracts and agreements covering the regular and routine maintenance of buildings and equipment.
421 a	<p><b>Lead Testing of Drinking Water.</b> Payments made by districts to sample and analyze drinking water in educational facilities, pursuant to rules at <i>N.J.A.C. 6A:26-12.4 (d)</i>.</p> <p>Used only with function 261.</p>
440	<p><b>Rentals.</b> The rental or lease of equipment and vehicles other than school buses is included under the appropriate program code, function code (usually 100 or 200 series), and costs of renting or leasing land, building, equipment, and vehicles. Lease purchase of equipment is recorded here. Lease purchase of school buses is recorded under object 443.</p> <p>The principal and interest of lease purchase agreements for the acquisition of land and buildings should be recorded under objects 721 and 832, respectively. The rental of land and buildings is reported under function 260 or 262, object 441. The rental or lease of equipment and vehicles is included under the appropriate function (usually 100 or 200 series) and program code in object 490, 500, or 590, depending upon the level of detail required.</p>
441 a	<p><b>Rental of Land and Buildings.</b> For all school entities other than APSSDs, expenditures for rental of land and buildings for both temporary and long-range use by the LEA. Expenditures from lease purchase agreements should not be recorded here, but rather under objects 721 and 832.</p> <p>Used only with function 262.</p>
	For APSSDs, expenditures for rental of land and buildings for both school and administrative facilities are posted to account 11-000-262-441 (line 49080).
442 a	<p><b>Rental Payments – School Buses.</b></p> <p>Used only with function 270.</p> <p>For APSSDs, object code 442 is used for rental payments for school buses or vans used for transportation other than between home and school.</p>
443	<p><b>Lease Purchase Payments – School Buses.</b></p> <p>Used only with function 270.</p>
444	<p><b>Lease Purchase Payments – Energy Savings Improvement Program.</b> Expenditures for lease purchase agreements to fund equipment under the energy savings improvement program, pursuant to <i>N.J.S.A. 18A:18A-4.6</i>.</p> <p>Used only with function 262.</p>

Object Code	Object Description
450 *a	<p><b>Construction Services.</b> For all school entities other than APSSDs, includes amounts for constructing, renovating, and remodeling buildings or infrastructure assets paid to contractors. This account should also be used to account for the costs of non-permanent site improvements such as fencing, walkways, and roads that are related to buildings and building sites. Include amounts for rewiring of buildings for the installation of LANs and WANs.</p> <p>Used only with function 4XX.</p> <p>For APSSDs, may include non-capitalized amounts not in excess of \$2,000 paid to contractors for constructing, renovating, and remodeling.</p>
490 a	<p><b>Other Purchased Property Services.</b> For all school entities other than APSSDs, includes equipment and vehicle rentals or lease purchases for operation and maintenance. Utility services such as water and sewer are included here. Heat and electricity are not included here but in objects 621, 622 and 624. Telephone services are not included here but rather in object 530.</p> <p>Used only with function 262.</p> <p>For APSSDs, custodial services other than those properly reported in function code 262, object codes 300 or 420 are recorded in object code 490. Please note that utilities costs are recorded in line items 49200 (account 11-000-262-621) through 49260 (account 11-000-262-626).</p>
500 *a	<p><b>Other Purchased Services.</b> For all school entities other than APSSDs, amounts paid for services rendered by organizations or personnel not on the payroll of the district (separate from Purchased Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are student transportation services, insurance (other than employee benefits), communications, advertising, printing and binding, tuition, food service management, travel, etc.</p> <p>For APSSDs, primarily includes equipment rentals or lease purchases of equipment integral to the provision of educational services in the special education classroom. Expenditures for telephone lines to supply Internet services for instructional purposes are posted to 11-2XX-100-500.</p>
<i>Transportation</i>	
503	<p><b>Contracted Services – Aid In Lieu of Payment for Non-public School Students.</b> Payments made to parents of eligible non-public school students in lieu of transportation services. Payments are based upon proper registration and certification of attendance by the non-public school.</p> <p>Used only with function 270.</p>



Object Code	Object Description
504	<p><b>Contracted Services – Aid In Lieu of Payment for Charter School Students.</b>            Payments made to parents of eligible charter school students in lieu of transportation services. Payments are based upon proper registration and certification of attendance by the charter school.</p> <p>Used only with function 270.</p>
505	<p><b>Contracted Services – Aid In Lieu of Payment for Choice School Students.</b>            Payments made to parents of eligible choice school students in lieu of transportation services. Payments are based upon proper registration and certification of attendance by the choice school.</p> <p>Used only with function 270.</p>
511	<p><b>Contracted Services – Transportation (Between Home and School) – Vendors.</b>            Expenditures made to owners (other than for joint agreements with other LEAs) who operate school buses and small vehicles to transport pupils; and to parents for transporting their own children to and from school. Also recorded here are expenditures for transportation on public carrier vehicles being used by the general public, regardless of whether a contract has been made with the carrier and regardless of whether payments have been made to the pupils or the carriers. Expenditures for the rental of buses that are operated by personnel on the LEA payroll are not recorded here; they are recorded under object 400, Purchased Property Services, which is included for reporting purposes under Miscellaneous Purchased Services - Transportation. Expenditures for routes established for transporting only special education pupils are not recorded here; they are recorded under object 514.</p> <p>Used only with function 270 in general fund character class 11 and program 218 in fund 20.</p>
512 a	<p><b>Contracted Services (Other Than Between Home and School) - Vendors.</b> The expenditures to vendors, for transporting students for school activities other than between home and school.</p> <p>Used only with function 270.</p>
513	<p><b>Contracted Services (Between Home and School) - Joint Agreements.</b>            Expenditures meeting the definition of object 511 with the exception that they are a result of a joint agreement with another LEA rather than from contracting directly with a vendor. Expenditures for routes established for transporting only special education pupils are not recorded here; they are recorded under object 515.</p> <p>Used only with function 270.</p>
514	<p><b>Contracted Services (Special Education Students) - Vendors.</b> Expenditures to vendors for routes separately established to transport special education pupils.</p>

Object Code	Object Description
	Used only with function 270.
515	<p><b>Contracted Services (Special Education Students) - Joint Agreements.</b> Expenditures meeting the definition of object 514 with the exception that they are a result of a joint agreement with another LEA rather than from contracting directly with a vendor.</p> <p>Used only with function 270.</p>
516	<p><b>Contracted Services (Other Than Between Home and School) - Grant Agreements.</b> Expenditures incurred for transporting students for school activities other than between home and school as part of a grant agreement.</p> <p>Used only in fund 20.</p>
517	<p><b>Contracted Services (Regular Students) – ESCs and CTSA.</b> Expenditures meeting the definition of object 511 with the exception that they are a result of an agreement with a CTSA or ESC rather than from contracting directly with a vendor. Expenditures for routes established specifically for transporting special education pupils are not recorded here but rather under object 518.</p> <p>Used only with function 270.</p>
518	<p><b>Contracted Services (Special Education Students) – ESCs and CTSA.</b> Expenditures to ESCs or CTSA for routes separately established to transport special education pupils.</p> <p>Used only with function 270.</p>
<i>Other</i>	
520 a	<p><b>Insurance.</b> For school entities other than APSSDs, expenditures for most types of insurance, including property, liability and fidelity as well as student accident insurance. Exceptions include the following:</p> <ul style="list-style-type: none"> <li>• Employee benefit types of insurance - see the object code 200 series.</li> <li>• Board related insurance for liability, fidelity and student accident is recorded under function 230, object 590.</li> <li>• Transportation related insurance is reported under function 270, object 593.</li> </ul> <p>Detail breakout required with function 262.</p> <p>For APSSDs, expenditures for all types of insurance coverage (other than fringe benefits), including property, liability and fidelity. Note that insurance related to the transportation of students other than between home and school is recorded and reported under function 270, object code 593.</p>

Object Code	Object Description
530 a	<p><b>Communications/Telephone.</b> This category includes telephone and voice communication services; data communication services to establish or maintain computer-based communications, networking, and internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; postal communications services to establish or maintain postage machine rentals, postage, express delivery services, or couriers.</p> <p>Usually used with function 230.</p>
560	<p><b>Tuition.</b> Expenditures to reimburse other educational agencies for instructional services to students residing within the school district.</p>
561 *	<p><b>Tuition to Other LEAs within the State - Regular.</b> Tuition expenditures for education services for pupils residing in the school district sent to an educational facility outside of their district but within New Jersey. Tuition adjustments based upon the Department of Education certification of rates are recognized in the year of receipt as an adjustment to the appropriate tuition expenditure account. The receiving district would record the adjustment in the appropriate tuition revenue account.</p> <p>Used only with program 000 and function 100 in character class 11, and program 218 and function 100 in fund 20.</p>
562 *	<p><b>Tuition to Other LEAs within the State – Special Education.</b> Tuition expenditures for special education services for pupils residing in the school district sent to an educational facility outside of their district but within New Jersey.</p> <p>Used only with program 000 and function 100.</p>
563	<p><b>Tuition to County Vocational School Districts – Regular.</b></p> <p>Used only with program 000 and function 100.</p>
564	<p><b>Tuition to County Vocational School Districts – Special.</b></p> <p>Used only with program 000 and function 100.</p>
565	<p><b>Tuition to County Special Services Districts and Regional Day Schools.</b> Tuition paid to agencies within New Jersey, such as regional educational service centers, for educational services to students.</p> <p>Used only with program 000 and function 100.</p>
566 *	<p><b>Tuition to Private Schools for the Disabled within the State.</b> Tuition paid to private schools for the disabled located within the state of New Jersey.</p> <p>Used only with program 000 and function 100.</p>

Object Code	Object Description
567 *	<p><b>Tuition to Private Schools for the Disabled and Other LEAs – Special Education-Outside the State.</b> Tuition paid to private schools for the disabled located outside the state of New Jersey.</p> <p>Used only with program 000 and function 100.</p>
568	<p><b>Tuition – State Facilities.</b> Includes tuition amounts to juvenile detention centers.</p> <p>Used only with program 000 and function 100.</p>
569 *	<p><b>Tuition – Other.</b> Tuition paid to other governmental organizations as reimbursement for providing specialized instructions services to students residing within the boundaries of the paying school district not specifically mentioned elsewhere in the 560 series of account codes. Includes Marie Katzenbach School for the Deaf, and Department of Human Services operated day training facilities. Payments to the Commission for the Blind are not recorded as tuition expenditures, but rather as purchased professional-educational services costs under related services or extraordinary services.</p> <p>Used only with program 000 and function 100.</p>
56X *	<p><b>Contribution (Transfer) of Funds to Charter Schools.</b> The payment (transfer) of district general fund revenues to charter schools for resident students attendance at the charter school. This account uses the alpha “X” which is not intended to represent all applicable numbers.</p> <p>Used only with general fund 10 and function code 100 or special revenue fund 20 and function code 100.</p>
570	<p><b>Tuition to Non-Resident Renaissance School.</b> Tuition paid to Renaissance school.</p> <p>Used only with program 000 and function 100.</p>
571	<p><b>Contribution (Transfer) of Funds to Renaissance Schools.</b> The payment (transfer) of district general fund revenues to renaissance schools for resident students’ attendance at the renaissance school.</p> <p>Used only with general fund 10 and function code 100 or special revenue fund 20 and function code 100.</p>
580 a	<p><b>Travel.</b> For all school entities other than APSSDs, expenditures for transportation, meals, hotel, registration fees and other expenses associated with staff travel for the district. Payments per diem in lieu of reimbursements for subsistence (room and board) also are charged here. Includes reimbursement to teachers for school-to-school travel.</p> <p>Used with all functions except 500.</p>

Object Code	Object Description
	<p>For APSSDs, expenditures for transportation, meals, hotel, registration fees and other expenses associated with school staff while in travel mode relative to their job duties with the school. This includes travel to training and seminars, conventions and conferences, and APSSD-sponsored events. Payments of “<i>per diem in lieu of reimbursements</i>” for actual subsistence (room and board) also are charged here. <b>Note:</b> The cost of mileage reimbursement or tolls for travel carried out in the performance of regularly assigned job functions such as, but not limited to, travel between commonly owned APSSDs, are not charged to this account. Rather, those reimbursements are "<i>Travel for Regular Business</i>" charged to account 11-XXX-XXX-581.</p>
581 a	<p><b>Travel for Regular Business.</b> Applicable only to APSSDs. Expenditures for the cost of mileage reimbursements or tolls made to APSSD staff for travel carried out in the performance of regularly assigned job functions such as, but not limited to, travel between commonly owned APSSDs, are charged here.</p>
585	<p><b>Board of Education (BOE) Other Purchased Services.</b> Expenditures for district related Board travel including transportation, meals, hotel, registration fees and other expenses for out of district workshops and conferences.</p> <p>Used only with function 230.</p>
590 a	<p><b>Miscellaneous Purchased Services.</b> For all school entities other than APSSDs, purchased services other than those described above. Interdistrict payments other than tuition and transportation are reported here.</p> <p>For APSSDs, purchased services other than professional services described above at object code 339 are posted to object code 590. Object code 590 may include legal ads and equipment rental.</p>
591	<p><b>Residential Costs.</b> Residential costs of living in institutions. These costs, which pertain to students with disabilities, are exclusive of tuition costs.</p> <p>Used only with function 219.</p>
592 a	<p><b>Miscellaneous Purchased Services (400-500 Series Other Than Residential Costs).</b> For all school entities other than APSSDs, purchased services other than those specifically mentioned elsewhere in the 590 series. Includes expenditures for advertising for such purposes as personnel recruitment, legal ads or announcements in professional publications, newspapers or broadcasts over radio and television. Job printing, usually according to specifications of the school district for publications are included here.</p> <p>For APSSDs, amounts paid for central services (function code 251) purchased by the APSSD and rendered by organizations or personnel not on the payroll of the private school for the disabled (other than professional and technical services). While a product may or may not result from the transaction, the primary reason</p>

Object Code	Object Description
	for the purchase is the service provided. Costs may also include any rental or lease purchase of equipment for central services.
593 a	<p><b>Miscellaneous Purchased Services - Transportation.</b> Purchased services in the 400-500 series other than cleaning, repair, and maintenance services and contracted transportation services. Transportation related insurance would be reported here.</p> <p>Used only with function 270.</p>
594	<p><b>Sale/Leaseback Payments.</b> Payments made pursuant to an agreement to sell and leaseback textbooks.</p> <p>Used only with program code 000 and function code 251.</p>
600 *a	<p><b>Supplies and Materials.</b> For all school entities other than APSSDs, amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Supplies are distinguished from equipment by several factors. See Appendix B, <i>Supplies and Equipment</i>. Object code 600 is used where the detail provided by codes 610 to 640 is not otherwise required. Refer to Appendix A for object codes with specific function codes.</p> <p>Included are general supplies (including freight), energy, food, books and periodicals except when for specific instructional programs. Filmstrips, periodicals, and other reference items for use by staff but not for classroom instruction are included. Such items for general reference are recorded under Educational Media Services/School Library (function code 222). Forms, office supplies, paper supplies are included in this code.</p> <p>For APSSDs, amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated by use, may be posted to object code 600. For example, in providing transportation services (function code 270), such as gas and oil are posted to account 11-000-270-600.</p>
610 a	<p><b>General Supplies.</b> For all school entities other than APSSDs, expenditures for supplies for the operation of an LEA including freight, other than those listed in objects 620 to 622 and 624 (Energy) and 640 (Textbooks). Include teaching supplies such as workbooks, tests, chalk, paper, pencils, paints, and other classroom supplies. Filmstrips, periodicals, and other reference items for specific classroom instruction (e.g., regular, vocational) are included here. Include expenditures for reference books for specific classroom instruction and teacher editions of textbooks. Do not include the purchase of books for the initial library stock (object code 732) or textbooks furnished free to pupils (object code 640). Supplies for required maintenance and for other operation and plant maintenance</p>

Object Code	Object Description
	are included here. Supplies necessary to maintain the fleet of school buses are recorded in object 615.
611 a	<p><b>Supplies and Materials - All Other.</b> Applicable only to APSSDs. For APSSDs, amounts paid for raw materials used in food preparation or ready-to-serve food are posted to Supplies and Materials – All Other in account 11-000-310-611.</p> <p>Used only with function codes 280 and 310.</p>
612 a	<p><b>Supplies and Materials – Instructional.</b> Applicable only to APSSDs. For APSSDs, amounts paid for items for instructional purposes such as swallowing techniques are posted to Supplies and Materials – Instructional in account 11-000-310-612.</p> <p>For APSSDs, include expenditures for all supplies, other than those listed in object 640, for the operation of a school including freight and cartage. Includes expenditures for reference books other than the initial purchase of library books. For example, general supplies includes those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, periodicals, and other reference materials, etc. posted to 11-222-100-610 (Cognitive – Severe).</p> <p>Used only with function code 310.</p>
615	<p><b>Transportation Supplies.</b> Expenditures for supplies necessary to maintain the fleet of school buses such as tires, oil, oil filters, etc.</p> <p>Used with function 270.</p>
620	<p><b>Energy.</b> Expenditures for energy, including gas, oil, coal, gasoline, and services received from public or private utility companies other than water and sewage.</p> <p>Used with function 262.</p>
621 a	<p><b>Natural Gas.</b> Expenditures for natural gas utility service from a private or public utility company.</p> <p>Used with function 262.</p>
622 a	<p><b>Electricity.</b> Expenditures for electric utility service from a private or public utility company.</p> <p>Used with function 262.</p>
624 a	<p><b>Oil.</b> Expenditures for bulk oil normally used for heating.</p> <p>Used with function 262.</p>
626 a	<p><b>Gasoline.</b> For all school entities other than APSSDs, expenditures for gasoline/diesel fuel costs for maintenance and grounds vehicles.</p> <p>For school districts, function 270 includes only gasoline funded by advertising revenue pursuant to <i>N.J.S.A. 18A:39-31</i>. The portion of gasoline costs which is not</p>

<b>Object Code</b>	<b>Object Description</b>
	<p>funded by advertising revenue would be recorded in general supplies in function 270.</p> <p>Used with function 262 and 270.</p> <p>For APSSDs, expenditures made for the purchase of gasoline/diesel fuel costs for maintenance and grounds vehicles, but not for school buses are recorded in account 11-000-262-626. Gasoline for school buses is recorded in function code 270, object code 610, line 52420 (account 11-000-270-610).</p>
630	<p><b>Board of Education In-House Training/Meeting Supplies.</b> Costs for materials, supplies, and any outside consultant fees and their related expenses for in-house training for members of the Board of Education. Includes food, meeting materials and supplies.</p> <p>Used only with function 230.</p>
640 a	<p><b>Textbooks.</b> Includes expenditures for textbooks, or other content-based materials in electronic format, furnished free to pupils. Also includes binding and other textbook repairs; and freight of textbooks. Expenditures for books not meeting this definition are included in general supplies, object 610. Teacher editions of textbooks are considered instructional supplies.</p> <p>Not applicable to preschool program codes 215 or 216.</p>
700	<p><b>Property.</b> Expenditures for acquiring fixed assets, including land or existing buildings, improvements of grounds, initial equipment, and replacement of equipment.</p>
710 *a	<p><b>Land and Improvements.</b> For all school entities other than APSSDs, expenditures for the purchase of land and the improvements thereon. Purchase of air rights, mineral rights, and the like are included here. Also included are special assessments against the LEA for capital improvements such as streets, curbs, and drains. Not included here, but generally charged to object 450 are expenditures for improving sites and adjacent ways after acquisition by the LEA. Used with governmental funds only.</p> <p>Used only with function 4XX.</p> <p>For APSSDs, line 76120 (account 12-000-400-710) is used to record the cost of non-capitalized expenditures (under \$2,000) related to purchase of land and the improvements thereon. Included are special assessments against the school for capital improvements such as streets, curbs, and drains. Not included here, but generally charged to object 450 are expenditures for improving sites and adjacent ways after acquisition by the school.</p>
720 *	<p><b>Buildings.</b> Expenditures for acquiring existing buildings. Included are expenditures for installment or lease payments (except interest) which have a terminal date and</p>



Object Code	Object Description
	<p>result in the acquisition of buildings, except payments to public school housing authorities or similar agencies. Expenditures for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings are recorded under object 450. Buildings built and alterations performed by the LEAs own staff are charged to objects 100, 200, 610, and 730 where appropriate.</p> <p>Building use charges for special projects are recorded here. These are charges for facilities owned by the district, allocated or otherwise, and which are allowable under grant guidelines.</p> <p>Used only with function 4XX. Used with governmental funds only.</p>
721	<b>Lease Purchase Agreements - Principal.</b> Amounts paid for the principal under lease purchase agreements for land and buildings.
722	<b>Buildings Other Than Lease Purchase Agreements.</b> Expenditures for acquiring existing buildings.
723	<b>Principal Payments – Commissioner Approved Lease Agreements.</b> Payments of principal for lease purchase agreements with terms in excess of five years approved prior to EFCFA.
730 *a	<p><b>Equipment.</b> For all school entities other than APSSDs, expenditures for the initial, additional, and replacement items of equipment such as machinery, furniture and fixtures, and vehicles. See Appendix B, <i>Supplies and Equipment</i>. Expenditures for equipment purchased with restricted grant revenues are recorded in the special revenue fund and are subject to grant regulations that may contain different criteria for determining equipment items.</p> <p>For APSSDs, expenditures for the initial, additional, and replacement items of purchased equipment such as machinery, furniture and fixtures. Only expenditures for equipment and furniture with a per unit cost of less than \$2,000 per item are included in accounts 11-2XX-100-730. Equipment, furniture, and fixtures with a per unit cost of \$2,000 or more acquired by the APSSD are not expensed, but must be capitalized and depreciated over their useful lives. Annual depreciation is recorded on lines 75885 through 75980.</p>
731	<p><b>Instructional Equipment.</b> Expenditures for the initial, additional, and replacement items of furniture and equipment. Instructional furniture and equipment is purchased for use by pupils and instructional staff in instruction programs. See Appendix B, <i>Supplies and Equipment</i>.</p> <p>Used with all functions except 500.</p>
732 a	<b>Non-Instructional Equipment.</b> For all school entities other than APSSDs, expenditures for furniture and equipment, which are purchased for use in a non-instructional activity. Include the initial purchase of library books for a new library

<b>Object Code</b>	<b>Object Description</b>
	<p>here. Record replacement of library books as supplies. See Appendix B, <i>Supplies and Equipment</i>.</p> <p>Used with all functions except 500.</p> <p>For APSSDs, object code 732 is used to record expenditures for the initial, additional, and replacement items of purchased equipment such as machinery, furniture and fixtures related to the transportation of students. Only expenditures for equipment and furniture with a per unit cost of less than \$2,000 per item are included here. Equipment, furniture, and fixtures with a per unit cost of \$2,000 or more acquired by the APSSD are not expensed, but must be capitalized and depreciated over their useful lives. Annual depreciation is recorded on lines 75885 through 75980.</p>
733	<p><b>School Buses – Regular.</b> Amounts paid for the purchase of pupil transportation vehicles for regular education routes.</p> <p>Used with all functions except 500.</p>
734	<p><b>School Buses – Special.</b> Amounts paid for the purchase of pupil transportation vehicles for special education routes.</p> <p>Used with all functions except 500.</p>
780 *	<p><b>Infrastructure.</b> Expenditures for purchased infrastructure assets by the school district. These items include water/sewer systems, roads, bridges, and other assets that have significantly longer useful lives than other capital assets. Also included here are special assessments against the LEA for capital improvements that are for infrastructure such as streets, curbs, and drains.</p>
790 a	<p><b>Depreciation and Amortization.</b> For all school entities other than APSSDs, the portion of the cost of a capital asset, which is charged as an expense during a particular period. In accounting for depreciation, the cost of a capital asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the cost of the asset is ultimately charged off as an expense. <i>[Accrual basis of accounting]</i></p> <p>For APSSDs, object code 790 represents annual depreciation of buildings, including leasehold improvements, recorded and reported on line 89650, account 40-701-510-790. Also recorded and reported in object code 790 is the annual depreciation of equipment, furniture, and fixtures with a historical cost equal to or greater than \$2,000 per unit on lines 75915 through 75980.</p>
800 a	<p><b>Other Objects.</b> Amounts paid for goods and services not classified above.</p>
810	<p><b>Other Transportation Costs of Special Education Pupils – District Owned Vehicles.</b> Expenditures for separately established routes for transporting special education</p>

Object Code	Object Description
	<p>pupils on district-owned buses. Category includes all actual or allocated costs, such as supplies. Such costs should not be included elsewhere in the budget.</p> <p>Used only with function 270.</p>
820 a	<p><b>Judgments Against the School District.</b> For all school entities other than APSSDs, expenditures from current funds for all judgments against the school district that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only amounts paid as a result of court decisions are recorded here. Judgments against the school district resulting from failure to pay bills are recorded under the appropriate expenditure account. Legal expenses for defending against judgments are not recorded here; they are recorded under object 331 if outside attorneys are used. Salaries of in-house attorneys are recorded in object 108.</p> <p>Used only with function 230.</p> <p>For APSSDs, object code 820 includes expenditures for all judgments against the APSSD that are not covered by liability insurance, but are of a type that might have been covered by insurance.</p>
821	<p><b>Affordable Care Act – Employer Shared Responsibility Payment.</b> Expenditures for penalties under the employer shared responsibility provisions of the Affordable Care Act. Summaries of the shared responsibility provisions were provided in memos from New Jersey of Pensions and Benefits dated November 17, 2015 and March 31, 2015. These memos are posted in the <a href="#">Certifying Officer Letters</a> section of the Department of Treasury, Division of Pensions and Benefits website.</p> <p>Used only with function 230.</p>
822	<p><b>Affordable Care Act – Information Reporting Penalties.</b> Expenditures for IRS penalties under the Affordable Care Act for failure to file information returns.</p> <p>Used only with function 230.</p>
830 *a	<p><b>Interest.</b> For all school entities except for APSSDs and charter schools, expenditures for interest on bonds or notes (Used only with function 500).</p> <p>For APSSDs and charter schools, the cost of interest on mortgages for all buildings including school buildings, administrative buildings, and storage facilities is posted to object code 830.</p>
831 a	<p><b>Interest on Current Loans.</b> Interest payments for short-term notes or loans that are repayable within one year of receiving the obligation.</p>
832 a	<p><b>Interest on Lease Purchase Agreements.</b> Amounts paid for interest under lease purchase agreements for land and buildings. The interest portion of lease purchases of equipment items is not included here, but is budgeted and recorded</p>

Object Code	Object Description
	as a rental cost under the program and function applicable to where the equipment will be used.
833	<b>Interest for Commissioner Approved Lease Purchase Agreements.</b> Interest on such agreements with terms in excess of five years approved prior to EFCFA.
834	<b>Interest on Bonds.</b>  Used with the debt service fund 40.
835	<b>Interest on Early Retirement Incentive (ERI) Bonds.</b> Interest expense on refunding bonds issued to fund the district's accrued liability due and owing for early retirement incentive benefits.  Used with the general fund.
836	<b>Interest on Bond Anticipation Notes (BANs).</b> Interest on short-term notes issued by a district in anticipation of bond proceeds to be received at a later date.  Used with the general fund.
837	<b>Interest on Energy Savings Improvement Program Bonds.</b> Expenditures for interest on bond financing to fund equipment under the energy savings improvement program, pursuant to <i>N.J.S.A. 18A:18A-4.6</i> .  Used with function 262.
838	<b>Interest on Community Disaster Loans.</b> To record interest payments to the Federal Emergency Management Agency (FEMA) on Community Disaster Loans.  Used with function 510.
860	<b>Indirect Costs.</b> Cost incurred for support services that are not readily identified as program costs. Examples of such services are custodial services, bookkeeping services, utilities, and supervision. Indirect costs are determined by an assigned indirect cost rate.
870	<b>Cost of Sales.</b> The costs related to manufactured products or services rendered that are accounted for in a proprietary fund. The costs would encompass direct labor, materials, and overhead. Used only in a proprietary fund.
871	<b>Cost of Sales – Reimbursable Programs.</b> Used to track cost of sales for food programs reimbursable by the Division of Food and Nutrition.
872	<b>Costs of Sales – Non-reimbursable Programs.</b> Used to track cost of sales for food programs that are not reimbursable by the Division of Food and Nutrition.
890 a	<b>Miscellaneous Expenditures.</b> For all school entities other than APSSDs, amounts paid for goods or services not properly classified in one of the above objects.

<b>Object Code</b>	<b>Object Description</b>
	<p>Includes expenditures of assessments for membership in professional or other organizations or payment to a paying agent for services rendered. Includes payments for refund of prior year revenues. Includes admission costs for field trips.</p> <p>Used with all functions except 500.</p> <p>For APSSDs, object code 890 is used to record amounts paid for goods and services not properly classified in one of the above objects. For example, object code 890 includes expenditures made for charges related to membership(s) in professional or other organizations. Advertising costs are not recorded in object code 890. Advertising costs are recorded and reported in either object code 891 or in object code 335 as explained directly below.</p>
891 a	<p><b>Miscellaneous Expenditures – Advertising Expenditures.</b> Used only for APSSDs. For APSSDs, <i>N.J.A.C. 6A:23A-18.2</i> defines advertising costs as “<i>the costs associated with promoting, marketing, or public relations for the APSSD's programs and/or services.</i>” As defined, advertising costs are posted to, and recorded in, line item 45261, account 11-000-230-891. Total annual advertising costs incurred for items defined above allowable for tuition are limited to 0.5 percent of the approved private school's actual allowable costs not including those advertising costs.</p> <p>Please note that public relations costs may be outside of the 0.5 percent cap defined in the previous paragraph. To achieve this distinction through the chart of accounts, public relations costs that do not meet the definition of “<i>advertising costs</i>” as set forth in <i>N.J.A.C. 6A:23A-18.2</i> are posted to object code 335. For example, public relations costs associated with the APSSD’s public outreach made in response to a specific, isolated incident directly related to a specific operation of the APSSD is outside of the general advertising costs of the APSSD and are posted and recorded on line 47025 in account 11-000-251-335.</p>
892 a	<p><b>Miscellaneous Expenditures – Entertainment.</b> Exclusive to APSSDs, object code 892, account 11-000-230-892, is used to record and report entertainment expenses as defined at <i>N.J.A.C. 6A:23A-18.2</i>. As defined at <i>N.J.A.C. 6A:23A-18.2</i>, “<i>entertainment expenses</i>” means the cost of providing “<i>any type of food/beverage to APSSD officers, APSSD directors/trustees, consultants, and/or individuals providing services to the APSSD at any time or to APSSD employees after school hours.</i>” <i>N.J.A.C. 6A:23A-18.6 (a) 17</i> limits such expenditures allowable for tuition to \$500 per fiscal year.</p>
893 a	<p><b>Miscellaneous Expenditures – Real Estate Taxes.</b> Used only for APSSDs. Amounts paid for real estate taxes for APSSD school and administrative buildings.</p>
894 a	<p><b>Miscellaneous – Meetings/Other.</b> Used only for APSSDs. Line item 41645, account 11-000-218-894 is used for recording the cost of food and/or beverages, not to exceed \$1,500 per fiscal year in accordance with <i>N.J.A.C. 6A:23A-18.6 (a) 18</i>, for</p>

Object Code	Object Description
	activities such as, but not limited to, staff meetings, parent/teacher meetings, workshops, and professional development seminars for parents and/or teachers.
895	<b>Board of Education Membership Dues and Fees.</b> Amounts paid for membership in school board associations, professional or other organizations for BOE members. Periodicals for BOE members are recorded here.
	Used only with function 230.
896	<b>Assessment for Debt Service on SDA Funding.</b> Amounts withheld from state aid for assessments on School Development Authority funding.
	Used only in fund 12, function 400.
897	<b>Shared Service Agreement – Board of County Commissioners.</b> Used only for vocational and county special services school districts. See Section 6.
(Description updated)	
898 a	<b>Corporate Taxes Levied on Tuition.</b> Used only for APSSD. Payment of Federal, State, and local income taxes on income other than tuition are a non-allowable cost pursuant to <i>N.J.A.C. 6A:23A-18.6(a)36</i> . Pursuant to <i>N.J.A.C. 6A:23A-18.7(c)</i> , for profit-making APSSDs, the allowable Federal, State, and local income tax payment in <i>N.J.A.C. 6A:23A-18.6(a)36</i> shall be computed using only the public school placement tuition income and all allowable and non-allowable APSSD expenses that are allowable tax deductions on the school's Federal, State, and local income tax returns.
900	<b>Other Uses of Funds.</b> This object is used to classify transactions that are not properly recorded as expenditures to the LEA or do not meet the classification criteria of the preceding objects but require budgetary or accounting control. These include redemption of principal on long-term debt, payments into sinking funds, and fund transfers.
910	<b>Redemption of Principal.</b> Amounts paid for the retirement of loan principal and bonds. Excludes money borrowed and paid back during the same year.
	Used only with function 510.
912	<b>Principal Payments – Community Disaster Loan (CDL).</b> To record principal payments to FEMA on Community Disaster Loans.
	Used with function 510.
913	<b>Principal on Mortgage.</b> For charter schools only, to record principal payments on mortgage.

Object Code	Object Description
915	<b>Retirement of Early Retirement Incentive Program (ERIP) Liability.</b> Used to record the down payment of the district's early retirement incentive liability. Also used when such debt is refinanced by the district.
917	<b>Principal on Energy Savings Improvement Program Bonds.</b> Expenditures for principal on bond financing to fund equipment under the energy savings improvement program, pursuant to <i>N.J.S.A. 18A:18A-4.6</i> .  Used with function 262.
920	<b>Amounts Paid Into Sinking Fund.</b> Amounts paid from current funds into sinking funds that are to be used at a future date to retire term bonds or required by lease purchase agreement.  Used only with function 510.
930	<b>Fund Transfers/Contribution to School-based Budgets; Local Contribution Transfer to Special Revenue; and Transfers to Cover Deficit.</b> Includes all transactions conveying money from one fund to another without recourse. Generally, this takes the form of a transfer from the general fund to some other fund. General fund expenditures to cover deficit (Enterprise Fund) are recorded here.
931	<b>Capital Reserve Transfer to Capital Projects.</b> Used for the transfer of capital reserve amounts to the Capital Projects Fund.  Used only with general fund - capital outlay character class 12.
932	<b>Current Capital Outlay Transfer to Capital Projects.</b> Used for the transfer of current capital outlay to the Capital Projects Fund.  Used only with general fund - capital outlay character class 12.
933	<b>Capital Reserve – Transfer to Debt Service.</b> Capital reserve amounts transferred to the Debt Service Fund.  Used only with general fund - capital outlay character class 12.
934	<b>Property Sale Proceeds – Transfer to Debt Service.</b> Used to record the transfer of the proceeds from the general fund to the debt service fund pursuant to <i>N.J.S.A. 18A:7F-41(c)2</i> .
935	<b>Local Contribution – Transfer to Special Revenue – Regular Students.</b> Used to record a general fund transfer to the special revenue fund for regular Preschool students. For details on recording preschool transfers, refer to <a href="#">Preschool Accounting and Fiscal Guidance</a> .
936	<b>Local Contribution – Transfer to Special Revenue – Inclusion Students.</b> Used to record a general fund transfer to the special revenue fund for inclusion Preschool

Object Code	Object Description
	students. This is a transfer of the state aid received for the general education portion of the inclusion students. For details on recording preschool transfers, refer to <a href="#">Preschool Accounting and Fiscal Guidance</a> .
937	<b>Transfer from General Fund Surplus to Debt Service Fund to Repay CDL.</b> Used only for districts that received a Community Disaster Loan (CDL) from FEMA. This line is used to record a general fund transfer to debt service fund in order to repay the CDL.
938	<b>Impact Aid Reserve (Capital) Transfer to Capital Projects Fund.</b> Impact Aid Reserve Capital amounts transferred to the Capital Projects Fund.
940	<b>Payment to Refunded Bond Escrow Agent.</b> Payment of the proceeds of advance refunding bonds to a bond escrow agent, to be invested in U.S. Treasury Bonds or other authorized securities and used to redeem the underlying bonds at their maturity or call date, to pay interest on the bonds being refunded, or to pay interest on the advance refunding bonds.  Used only with function 530.
950	<b>Scholarships.</b> Payment of scholarships from the scholarship program in the special revenue fund.
960	<b>Losses from Investments.</b> Losses recognized from the sale of investments or changes in the fair value of investments. Losses represent the excess of the cost or any other basis at the date of sale (or valuation) over sales value (or fair value). For financial reporting purposes, GASB Statement 31 requires that all investment income, including changes in the fair value of investments, be reported as revenue in the operating statement.
961	<b>Realized Losses on Investments.</b> Losses recognized from the sale of investments.
962	<b>Unrealized Losses on Investments.</b> Losses recognized from changes in the value of investments. Losses represent the excess of the cost or any other basis at the date of valuation over fair value.
970	<b>Losses on the Sale of Capital Assets.</b> The excess of book value of the capital assets sold over the amount received. This account is used in the Proprietary and Fiduciary funds only. Revenue account 5300 is used for Governmental funds.  This account has been established for accounting for losses where only credits may be reported for revenue codes and only debits for expenditures codes. However, account 1930 may be used to record all gains or losses on these sales (reported as a contra revenue). <i>[Accrual basis of accounting]</i>
980	<b>Special Items.</b> Used to classify special items in accordance with GASB Statement 34. Included are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence.



Object Code	Object Description
990	<p>Special items include events that are not within the control of the district. <i>[Accrual basis of accounting]</i></p> <p><b>Extraordinary Items.</b> Used to classify items, in accordance with APB Opinion No. 30, that are transactions or events that are both unusual in nature and infrequent in occurrence. <i>[Accrual basis of accounting]</i>.</p>

## Section 4. Balance Sheet Accounts

### Assets and Other Debits

Balance Sheet Code	Balance Sheet Description – Assets and Other Debits
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#### Current Assets:

101	<b>Cash in Bank.</b> All funds on deposit with a bank or financial institution.
102	<b>Cash on Hand.</b> Currency, coins, checks, postal and express money orders, and bankers' drafts on hand.
103	<b>Petty Cash.</b> A sum of money set aside for the purpose of paying small obligations for which the issuance of a formal voucher and check would be too expensive and time-consuming.
104	<b>Change Cash.</b> A sum of money set aside for the purpose of providing change.
105	<b>Cash with Fiscal Agents.</b> Deposits with fiscal agents, such as commercial banks, for the payment of matured bonds and interest. This account would also be used for monies held in escrow under lease purchase agreements.
106	<b>Cash Equivalents.</b> Short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near maturity that they present insignificant risk of changes in value because of changes in interest rates. Generally, only investments with original maturities of three months or less meet this definition. Examples of items commonly considered to be cash equivalents are Treasury bills, commercial paper, certificates of deposit, money market funds, and cash management pools.
108	<b>Investment – Impact Aid Reserve (General).</b> The restricted asset account comprised of investments held for use exclusively for Impact Aid received under sections 8002 or 8003 of the Elementary and Secondary Education Act of 1965.  Used only with fund 10.
109	<b>Investment – Impact Aid Reserve (Capital).</b> The restricted asset account comprised of investments held for use exclusively for Impact Aid received under sections 8007 or 8008 of the Elementary and Secondary Education Act of 1965.  Used only with fund 10.
111	<b>Investments.</b> Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The account does not include capital assets used in district operations. Separate accounts for each category of investments may be maintained.

<b>Balance Sheet Code</b>	<b>Balance Sheet Description – Assets and Other Debits</b>
112	<b>Unamortized Premiums on Investments.</b> The excess of the amount paid for securities over the face value which has not yet been amortized. Use of this account is restricted to short-term investments.
113	<b>Unamortized Discounts on Investments (Credit).</b> The excess of the face value of securities over the amount paid for them which has not yet been written off. Use of this account is normally restricted to short-term investments.
114	<b>Interest Receivable on Investments.</b> The amount of interest receivable on investments, exclusive of interest purchased. Interest purchased should be shown in a separate account.
115	<b>Accrued Interest on Investments Purchased.</b> Interest accrued on investments between the last interest payment date and date of purchase. The account is carried as an asset until the first interest payment date after date of purchase.
116	<b>Investments - Capital Reserve Account.</b> The restricted asset account comprised of investments held for future capital projects and the earnings attributable to those investments.  Used only with fund 10.
117	<b>Investments - Maintenance Reserve Account.</b> The restricted asset account comprised of investments held for use exclusively for required maintenance of school facilities.  Used only with fund 10.
118	<b>Investments – Current Expense Emergency Reserve.</b> The restricted asset account comprised of investments held for use exclusively to finance unanticipated general fund current expense costs required for a thorough and efficient education.  Used only with fund 10.
119	<b>Investments – Debt Service Reserve.</b> The restricted asset account comprised of investments held for use exclusively to retire outstanding debt service obligations of the district.  Used only with fund 40.
121	<b>Tax Levy Receivable.</b> The uncollected portion of taxes levied which has become due including any interest or penalties which may be accrued. Separate accounts may be maintained on the basis of tax roll year and/or current and delinquent taxes.

<b>Balance Sheet Code</b>	<b>Balance Sheet Description – Assets and Other Debits</b>
131	<b>Interfund Loans Receivable.</b> An asset account used to record a loan by one fund to another fund in the same governmental unit. It is recommended that separate accounts be maintained for each interfund loan receivable.
132	<b>Interfund Accounts Receivable.</b> An asset account used to indicate amounts owed to a particular fund by another fund in the same district for goods sold or services rendered. It is recommended that separate accounts be maintained for each interfund receivable.
140	<b>Intergovernmental Accounts Receivable.</b> Amounts due to the reporting governmental unit from another governmental unit. These amounts may represent grants-in-aid, shared taxes, taxes collected for the reporting unit by another unit, loans, tuition, and charges for services rendered by the reporting unit for another government.
141	<b>Intergovernmental Accounts Receivable - State.</b>
142	<b>Intergovernmental Accounts Receivable - Federal.</b>
143	<b>Intergovernmental Accounts Receivable – Other.</b>
151	<b>Loans Receivable.</b> Amounts which have been loaned to persons or organizations, including notes taken as security for such loans, where permitted by statutory authority.
152	<b>Allowance for Uncollectible Loans (Credit).</b> The portion of loans receivable estimated not to be collectible. The account is shown on the balance sheet as a deduction from Account 151, Loans Receivable.
153	<b>Other Accounts Receivable.</b> Amount owing on open account from private person, firms, or corporations for goods and services furnished by the district (including tuition, but not including amounts due from other funds or from other governmental units).
154	<b>Allowance for Uncollectible Accounts Receivable (Credit).</b> The portion of accounts receivable that is estimated will not be collected. The account is shown on the balance sheet as a deduction from the Other Accounts Receivable account.
161	<b>Bond Proceeds Receivable.</b> An account used to designate the amount receivable upon sale of bonds.
171	<b>Inventories for Consumption.</b> The cost of supplies and equipment on hand not yet distributed to requisitioning units.
172	<b>Inventories for Resale.</b> The value of goods held by a district for resale rather than for use in its own operations.

<b>Balance Sheet Code</b>	<b>Balance Sheet Description – Assets and Other Debits</b>
173	<b>Work in Process.</b> The costs of materials, labor and overhead assigned to items that have not been completed in the manufacturing process. Used only in the proprietary funds. <i>[Accrual basis of accounting]</i>
181	<b>Prepaid Expenses.</b> Expenses paid for benefits not yet received related to regularly recurring costs of operation. Prepaid expenses differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operation. Examples of prepaid expenses are prepaid rent, prepaid interest, and unexpired insurance premiums.
191	<b>Deposits.</b> Funds deposited as prerequisite to receiving services and/or goods.
192	<b>Deferred Expenditures.</b> Certain disbursements that are made in one period, but are more accurately reflected as an expenditure/expense in the next fiscal period.
193	<b>Capitalized Bond and Other Debt Issuance Costs.</b> Represents certain bond and other debt issuance costs, including lease-purchase debt issuance costs that are capitalized for the purpose of accounting for the cost/valuation basis of capital assets. <i>[Accrual basis of accounting]</i>
194	<b>Premium and Discount on Issuance of Bonds.</b> Represents amounts to be amortized as debt premium/discount in connection with the issuance of bonds. <i>[Accrual basis of accounting]</i>
199	<b>Other Current Assets.</b> Current assets not provided for elsewhere.
<b>Capital Assets</b>	
200	<b>Capital Assets.</b> Those assets which the district intends to hold or continue to have in use over a long period of time. Capital assets include land, improvements to land, easements, buildings and building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have useful lives that extend beyond a single reporting period. <i>[Accrual basis of accounting]</i>
211	<b>Land and Land Improvements.</b> Capital asset account that reflects the acquisition value of land owned by the district. If land is purchased, this account includes the purchase price and costs such as legal fees, filling and excavation costs, and other associated improvement costs incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its fair value at the time of acquisition. Further, permanent improvements to land, such as grading and fill, should be accounted for in this account. <i>[Accrual basis of accounting]</i>  Land and land improvements are considered nonexhaustible assets owing to their significantly long expected useful life. Nonexhaustible assets are not to be depreciated. Therefore, not all assets classified by asset code 211 will result in a depreciation expense. <i>[Accrual basis of accounting]</i>

<b>Balance Sheet Code</b>	<b>Balance Sheet Description – Assets and Other Debits</b>
221	<p><b>Site Improvements.</b> The capital asset account that reflects the acquisition value of nonpermanent improvements to building sites, other than buildings, which add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutters, tunnels, and bridges. If the improvements are purchased or constructed, this account contains the purchase or contract price. If improvements are obtained by gift, it reflects the fair value at time of acquisition.</p> <p>Site improvements are improvements that have a limited useful life. Because these improvements decrease in their value/usefulness over time, it is appropriate to depreciate these assets. Therefore, all capitalized site improvements should be depreciated over their expected useful life. <i>[Accrual basis of accounting]</i></p>
222	<p><b>Accumulated Depreciation on Site Improvements.</b> Accumulated amounts for depreciation of site improvements. <i>[Accrual basis of accounting]</i></p>
231	<p><b>Buildings and Building Improvements.</b> A capital asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the district. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and the fixtures attached to and forming a permanent part of such buildings. This account includes all building improvements, including upgrades made to building wiring for technology. If buildings are acquired by gift, the account reflects their fair value at the time of acquisition. <i>[Accrual basis of accounting]</i></p>
232	<p><b>Accumulated Depreciation on Buildings and Building Improvements.</b> Accumulated amounts for depreciation of buildings and building improvements. <i>[Accrual basis of accounting]</i></p>
241	<p><b>Machinery and Equipment.</b> Tangible property of a more or less permanent nature, other than land, buildings, or improvements thereto, which is useful in carrying on operations. Examples are machinery, tools, trucks, cars, buses, computers, purchased software, furniture, and furnishings. <i>[Accrual basis of accounting]</i></p>
242	<p><b>Accumulated Depreciation on Machinery and Equipment.</b> Accumulated amounts for depreciation of machinery and equipment. <i>[Accrual basis of accounting]</i></p>
251	<p><b>Works of Art and Historical Treasures.</b> Individual items or collections of items that are of artistic or cultural importance. <i>[Accrual basis of accounting]</i></p>
252	<p><b>Accumulated Depreciation of Works of Art and Historical Collections.</b> Accumulated amounts for the depreciation (as applicable) of works of art and historical treasures. <i>[Accrual basis of accounting]</i></p>

<b>Balance Sheet Code</b>	<b>Balance Sheet Description – Assets and Other Debits</b>
261	<b>Infrastructure.</b> A capital asset, network, or subsystem that has a useful life that is significantly longer than those of other capital assets. These assets may include water/sewer systems, roads, bridges, tunnels, and other similar assets. <i>[Accrual basis of accounting]</i>
262	<b>Accumulated Depreciation on Infrastructure.</b> Accumulated amounts for the depreciation of infrastructure assets. <i>[Accrual basis of accounting]</i>
271	<b>Construction in Progress.</b> The cost of construction work undertaken but not yet completed. <i>[Accrual basis of accounting]</i>

### **Budgetary Accounts (Revenue)**

Budgetary accounts are integrated into the accounting system in order to compare the actual revenues and expenditures to the budgeted amounts at any point in time. The importance of this procedure is to prevent overspending.

Revenue accounts consist of control accounts as well as individual accounts. The control accounts are used to record the aggregate amount in the general ledger while the detail of the control account is recorded in a subsidiary ledger by individual accounts. The revenue subsidiary ledger is used to record the details of the control accounts and should include estimated and actual revenues.

Budgeted fund balance and withdrawals of reserved fund balance are included here, although not true revenue. Although not a true revenue source, these accounts appear in the revenue section of the annual budget in order to balance the expenditure side.

### **Budgetary Accounts (Revenue):**

<b>Balance Sheet Account</b>	<b>Balance Sheet Description – Budgetary Accounts (Revenue)</b>
301	<b>Estimated Revenues</b> (Control Account / Normal Debit Balance). The amount of revenues estimated to be received or to become receivable during the fiscal period. This account is debited to record the adoption of the annual budget. At the end of the fiscal period this account is closed out and does not appear in the balance sheet. It would only appear in interim financial statements.
302	<b>Revenues</b> (Control Account / Normal Credit Balance). The total of all revenues realized during a period. This includes receivables for revenues whose actual collections will not differ from the amounts in the certified budget (tax levy and state aid) as well as actual receipts of other types of revenue. At the end of the fiscal period this account is closed out and does not appear in the balance sheet. It would only appear in interim financial statements.

Balance Sheet Account	Balance Sheet Description – Budgetary Accounts (Revenue)
303	<p><b>Budgeted Fund Balance.</b> This account reflects the amount of fund balance the LEA will utilize in supporting the anticipated appropriations for the school budget. This account is also used to record the deposit into capital reserve at budget time through the appropriation of anticipated excess surplus. The account is debited to record the adoption of the annual budget. It would only appear in interim financial statements. At the end of the fiscal period, this account is closed out and does not appear in the balance sheet.</p>
307	<p><b>Budgeted Withdrawal from Capital Reserve.</b> The budgetary account used to record the formal appropriation of eligible costs for a school facilities project in the current year. This account would only appear in interim financial statements. At the end of the fiscal period, this account is closed out and does not appear in the balance sheet.</p> <p>Used only with fund 10.</p>
308	<p><b>Budgeted Withdrawal from Sale/Leaseback Reserve.</b> The budgetary account used to record the formal appropriation from the sale/leaseback reserve. At the end of the fiscal period, this account is closed out and does not appear in the balance sheet.</p>
309	<p><b>Budgeted Withdrawal from Capital Reserve – Excess Costs and Other Capital Projects.</b> A budgetary account used to record the formal appropriation of excess costs accumulated in the capital reserve account for current year appropriations. At the end of the fiscal period, this account is closed out and does not appear in the balance sheet.</p>
310	<p><b>Budgeted Withdrawal from Maintenance Reserve.</b> A budgetary account used to record the formal appropriation of funds accumulated in the maintenance reserve account for current year appropriations. At the end of the fiscal period, this account is closed out and does not appear in the balance sheet.</p>
311	<p><b>Budgeted Withdrawal from Tuition Reserve.</b> A withdrawal is made from the Tuition Reserve upon certification of rates in the second year following a contract year. Full appropriation of the applicable year’s reserve must be liquidated and any remaining balance related to that year must be reserved and budgeted for tax relief.</p>
312	<p><b>Budgeted Withdrawal from Current Expense Emergency Reserve.</b> A withdrawal is made from the Current Expense Emergency Reserve to fund unanticipated general fund current expense costs required for a thorough and efficient education.</p> <p>Used only with fund 10.</p>
313	<p><b>Budgeted Withdrawal from Debt Service Reserve.</b> A withdrawal is made from the Debt Service Reserve to retire outstanding debt service obligations of the district.</p> <p>Used only with fund 40.</p>



**Balance Sheet Account      Balance Sheet Description – Budgetary Accounts (Revenue)**

- 315      **Withdrawal from Bus Advertising Reserve for Fuel Costs.** A withdrawal made from the Bus Advertising Reserve for Fuel Costs. Pursuant to *N.J.S.A. 18A:39-31*, at least 50 percent of advertising revenue on school buses must be used to fund fuel costs. If this percentage is not met, the unspent amount is reserved and used in a subsequent year.
- Used only with fund 10.
- 317      **Withdrawal from Capital Reserve – Transfer to Debt Service.** A withdrawal from capital reserve to fund a transfer to the debt service fund for payment of principal and interest.
- 318      **Withdrawal from Federal Impact Aid Reserve (General).** A withdrawal is made from the reserve for Impact Aid received under sections 8002 or 8003 of the Elementary and Secondary Education Act of 1965 to fund general fund expenditures, in conformity with federal law.
- 319      **Withdrawal from Federal Impact Aid Reserve (Capital).** A withdrawal is made from the reserve for Impact Aid received under sections 8007 or 8008 of the Elementary and Secondary Education Act of 1965 to fund capital expenditures, in conformity with federal law.

**Liabilities**

**Balance Sheet Account      Balance Sheet Description – Liabilities**

**Current Liabilities**

- 401      **Interfund Loans Payable.** A liability account used to record a debt owed by one fund to another fund in the same governmental unit. It is recommended that separate accounts be maintained for each interfund loan.
- 402      **Interfund Accounts Payable.** A liability account used to indicate amounts owed by a particular fund and services rendered. It is recommended that separate accounts be maintained for each interfund account payable.
- 410      **Intergovernmental Accounts Payable.** Amounts owed by the reporting district to another governmental unit.
- 411      **Intergovernmental Accounts Payable – State.**
- 412      **Intergovernmental Accounts Payable – Federal.**

Balance Sheet Account	Balance Sheet Description – Liabilities
413	<b>Intergovernmental Accounts Payable – Other.</b>
421	<b>Accounts Payable.</b> Liabilities on open account owing to private persons, firms or corporations for goods and services received (but not including amounts due to other funds of the district or to other governmental units). Includes amounts due to designated payees in the form of a written order drawn by the district directing the treasurer to pay a specific amount.
422	<b>Judgments Payable.</b> Amounts due to be paid by the school entity as the result of court decisions, including condemnation awards in payment for private property taken for public use.
430	<b>Compensated Absences Payable.</b> Amounts owed to employees for unpaid vacation and sick leave liabilities that will be paid within one year.
431	<b>Contracts Payable.</b> Amounts due on contracts for goods or services received by the district.
432	<b>Construction Contracts Payable – Retainage.</b> Liabilities on account of construction contracts for that portion of the work which has been completed but on which part of the liability has not been paid pending final inspection, or the lapse of a specified time period or both. The unpaid amount is usually a stated percentage of the contract price.
433	<b>Construction Contracts Payable.</b> Amounts due on contracts for construction of buildings, structures, and other improvements.
441	<b>Matured Bonds Payable.</b> Bonds which have reached or passed their maturity date but which remain unpaid.
442	<b>Bonds Payable – Current.</b> Bonds that have not reached or passed their maturity date but are due within one year or less. <i>[Accrual basis of accounting]</i>
443	<b>Unamortized Premiums on Bonds Sold.</b> An account that represents that portion of the excess of bond proceeds over par value and that remains to be amortized over the remaining life of such bonds. <i>[Accrual basis of accounting]</i>
451	<b>Loans Payable.</b> Short-term obligations representing amounts borrowed for short periods of time usually evidenced by notes payable or warrants payable.
452	<b>Lease Obligations – Current.</b> Capital lease obligations that are due within one year. <i>[Accrual basis of accounting]</i>
455	<b>Interest Payable.</b> Interest due within one year. <i>[Accrual basis of accounting]</i>

<b>Balance Sheet Account</b>	<b>Balance Sheet Description – Liabilities</b>
461	<b>Accrued Salaries and Benefits.</b> Salary and fringe benefit costs incurred during the current accounting period which are not payable until a subsequent accounting period.
471	<b>Payroll Deductions and Withholdings.</b> Amounts deducted from employees' salaries for withholding taxes and other purposes. District-paid benefit amounts payable are also included here. A separate liability account may be used for each type of benefit.
481	<b>Deferred Revenues.</b> A liability account which represents revenues collected before they become due.
491	<b>Deposits Payable.</b> Liabilities for deposits received as a prerequisite to providing or receiving services and/or goods.
492	<b>Due to Fiscal Agent.</b> Amounts due to fiscal agents, such as commercial banks, for serving the district's matured indebtedness.
499	<b>Other Current Liabilities.</b> Other current liabilities not provided for elsewhere.
<b>Long-Term Liabilities</b>	Obligations with a maturity of more than one year. Use with <i>accrual basis of accounting</i> .
511	<b>Bonds Payable.</b> Bonds that have not reached or passed their maturity date and which are not due within one year. <i>[Accrual basis of accounting]</i>
512	<b>Accreted Interest.</b> An account that represents interest that is accrued on deep discount bonds. This account should be used by school districts that issue capital appreciation bonds. Such bonds are usually issued at a deep discount from the face value, and no interest payment is made until maturity. Under full accrual accounting, the district is required to accrete the interest on the bonds over the life of the bonds. Accretion is the process of systematically increasing the carrying amount of the bond to its estimated value at the maturity date of the bond. To calculate accreted interest, the district should impute the effective interest rate, using the present value, the face value (or the future value), and the period of the bond, and multiply the effective interest rate by the book value of the debt at the end of the period. Accreted interest is usually recorded as an addition to the outstanding debt liability. <i>[Accrual basis of accounting]</i>
513	<b>Unamortized Gains/Losses on Debt Refunding.</b> An account that represents the difference between the reacquisition price and the net carrying amount of old debt when a current or advance refunding of debt occurs. This account should be used only when defeasance of debt occurs for proprietary funds. The unamortized loss amount should be deferred and amortized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is

**Balance Sheet  
Account****Balance Sheet Description – Liabilities**

shorter. On the balance sheet, this deferred amount should be reported as a deduction from or an addition to the new debt liability. *[Accrual basis of accounting]*

- 521           **Loans Payable.** An unconditional written promise signed by the maker to pay a certain sum of money one year or more after the date of issuance. *[Accrual basis of accounting]*
- 531           **Capital Lease Obligations.** Amounts remaining to be paid on capital lease agreements. *[Accrual basis of accounting]*
- 540           **Long-Term Compensated Absences Payable.** Long-term portion of amounts owed to employees for unpaid vacation and sick leave liabilities. *[Accrual basis of accounting]*
- 541           **Unfunded Pension Liabilities.** The amount of the actuarial deficiency on a pension plan to be contributed by the district on behalf of present employees. *[Accrual basis of accounting]*
- 561           **Arbitrage Rebate Liability.** Liabilities arising from arbitrage rebates to the IRS from bond financing. *[Accrual basis of accounting]*
- 580           **Unemployment Trust Fund Liability.** As the Unemployment Fund does not meet the definition of a fiduciary activity prescribed in GASB Statement No. 84 paragraph 11, the Unemployment Fund is to be reported in the general fund. However, these funds are restricted pursuant to *N.J.S.A. 43:21-7.3(g)*, which requires that employer and employee contributions be held in a trust fund maintained by the governmental entity or instrumentality for unemployment benefit cost purposes and any surplus remaining in this trust fund must be retained in reserve for payment of benefit costs in subsequent years. Accordingly, as use of these funds are restricted by statute, any unemployment net position should be classified as restricted fund balance in the general fund. Any employee contributions are recorded in liability account 580, and any district contributions are to be applied to the restricted fund balance, recorded in account number 10-769. Funds used for the payment for claims will reduce the outstanding liability. Claims which exceed the outstanding liability will be satisfied through use of the restricted fund balance.
- 590           **Other Long-Term Liabilities.** Other long-term liabilities not provided for elsewhere. *[Accrual basis of accounting]*

## Budgetary Accounts (Expenditures)

These accounts reflect budgeted and actual amounts related to expenditures and encumbrances. Budgetary accounts are integrated into the accounting system in order to compare the actual revenues and expenditures to the budgeted amounts at any point in time. The importance of this procedure is to prevent overspending.

Expenditure accounts consist of control accounts as well as individual accounts. The control account is used to record the aggregate amount in the general ledger while the detail of the control account is recorded in a subsidiary ledger by individual accounts. The expenditure subsidiary ledger is used to record the details of the control accounts and should include appropriations, encumbrances and expenditures.

### Budgetary Accounts (Expenditures):

Balance Sheet Code	Balance Sheet Description – Budgetary Accounts (Expenditures)
601	<b>Appropriations</b> (Control Account/Normal Credit Balance). The total amount authorized by the school board or legislative body to make expenditures for specific purposes. This account is credited to record the adoption of the annual budget. At the end of the fiscal period, this account is closed out and does not appear in the balance sheet. It would only appear in interim financial statements.
602	<b>Expenditures/Expenses</b> (Control Account/Normal Debit Balance). The total of expenditures in governmental funds or operating expenses in proprietary funds charged against appropriation during such period. The expenditure account is shown in each governmental fund balance sheet as a deduction from the <i>Appropriations</i> account to arrive at the unexpended balance of total appropriations. At the end of the fiscal period, this account is closed out and does not appear in the balance sheet. It would only appear in interim financial statements.
603	<b>Encumbrances</b> (Control Account/Normal Debit or Credit Balance). This account designates obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which part of the appropriation is reserved. In an interim balance sheet, encumbrances are deducted along with the expenditures from the <i>Appropriations</i> account to arrive at the unencumbered balance.
604	<b>Increase in Capital Reserve /Interest Deposit to Capital Reserve.</b> The budgetary account used to record increases in the capital reserve account for approved anticipated deposits, under <i>N.J.A.C. 6A:23A-14.1</i> and <i>-14.3</i> .
605	<b>Increase in Sale/Leaseback Reserve.</b> The same reporting mechanism that is used for reporting capital reserve accounts should also be used for the sale/leaseback reserve account. Used to record a budgeted increase in the account balance in accordance with <i>N.J.S.A. 18A:20-4.2 (h)</i> .
606	<b>Increase in Maintenance Reserve.</b> The budgetary account used to record a budgeted increase in the maintenance reserve for anticipated deposits that will be used to

Balance Sheet Code	Balance Sheet Description – Budgetary Accounts (Expenditures)
	fund future maintenance projects, pursuant to <i>N.J.A.C.</i> 6A:23A-14.2 and <i>N.J.A.C.</i> 6A:26.
607	<p><b>Increase in Current Expense Emergency Reserve/Interest Deposits.</b> The budgetary account used to record a budgeted increase in the current expense emergency reserve, pursuant to <i>N.J.S.A.</i> 18A:7F-41 (c) and <i>N.J.A.C.</i> 6A:23A-14.4, for anticipated deposits that will be used to finance unanticipated general fund current expense costs required for a thorough and efficient education. Any capital gain or interest earned on the account shall become part of the reserve.</p> <p>Used only with fund 10.</p>
608	<p><b>Increase in Debt Service Reserve.</b> The budgetary account used to record a budgeted increase in the debt service reserve for anticipated deposits that will be used to fund future debt service payments, pursuant to <i>N.J.S.A.</i> 18A:7F-41 (c)(2).</p> <p>Used only with fund 40.</p>
610	<p><b>Increase in Bus Advertising Reserve for Fuel Costs.</b> The budgetary account used to record an increase in the Bus Advertising Reserve for Fuel Costs, for advertising funds unspent on fuel costs in accordance with <i>N.J.S.A.</i> 18A:39-31.</p> <p>Used only with fund 10.</p>
611	<p><b>Increase in Federal Impact Aid Reserve (General).</b> The budgetary account used to record an increase in the reserve for Impact Aid received under sections 8002 or 8003 of the Elementary and Secondary Education Act of 1965, pursuant to <i>N.J.S.A.</i> 18A:7F-41 (c)(3).</p>
612	<p><b>Increase in Federal Impact Aid Reserve (Capital).</b> The budgetary account used to record an increase in the reserve for Impact Aid received under sections 8007 or 8008 of the Elementary and Secondary Education Act of 1965, pursuant to <i>N.J.S.A.</i> 18A:7F-41 (c)(3).</p>

**Fund Balances/Fund Net Assets****Balance Sheet Code      Balance Sheet Description – Fund Balances/Fund Net Assets****Statement of Net Assets**

- 710            **Invested in Capital Assets, Net of Related Debt.** This account is used to record the net asset component invested in capital assets, net of related debt, which represents total capital assets less accumulated depreciation less debt directly related to capital assets. *[Accrual basis of accounting]*
- 720            **Restricted Net Assets.** This account is used to record the net assets component-restricted net assets, which represents net assets restricted by sources internal or external to the district. *[Accrual basis of accounting]*
- 730            **Unrestricted Net Assets.** This account is used to record the net asset component-unrestricted net assets, which represents net assets not classified in net assets invested in capital assets net of related debt (710) and restricted net assets (720). *[Accrual basis of accounting]*

**Balance Sheet**

- 750            **Restricted Fund Balance.** A reserve that represents the segregation of a portion of a fund balance to indicate that assets equal to the amount of the reserve are not available for appropriation.
- 751            **Reserve for Inventories.** A reserve representing that portion of a fund balance segregated to indicate that assets equal to the amount of the reserve are invested in inventories and are, therefore, not available for appropriation. The use of this account is optional unless the purchases method of accounting for inventory is used.
- 752            **Reserve for Prepaid Items.** A reserve representing that portion of a fund balance segregated to indicate that assets equal to the amount of the reserve are invested in prepaid expenses and are, therefore, not available for appropriation. The use of this account is optional.
- 753            **Reserve for Encumbrances – Current Year.** A reserve representing that portion of a fund balance segregated to provide for unliquidated encumbrances from the current year, i.e., orders issued in the current year that will be honored in the subsequent year.
- 754            **Reserve for Encumbrances – Prior Year.** A reserve representing that portion of a fund balance segregated to provide for unliquidated encumbrances from the prior year.

Balance Sheet Code	Balance Sheet Description – Fund Balances/Fund Net Assets
755	<b>Bus Advertising Revenue Reserved for Fuel Costs.</b> A reserve account used for when a district receives school bus advertising revenue under <i>N.J.S.A. 18A:39-31</i> and is unable to use at least 50 percent of the revenue for fuel costs.
756	<b>Federal Impact Aid Reserve (General).</b> A reserve representing unspent Impact Aid received under sections 8002 or 8003 of the Elementary and Secondary Education Act of 1965.
757	<b>Federal Impact Aid Reserve (Capital).</b> A reserve representing unspent Impact Aid received under sections 8007 or 8008 of the Elementary and Secondary Education Act of 1965.
758	<b>Reserved Fund Balance - Student Activity Fund.</b> Pursuant to GASB Statement No. 84, all assets and liabilities for the student activity fund will be reported in fund 20. Any fund balance is required to be classified as restricted fund balance in this account.
759	<b>Reserved Fund Balance - Scholarship Fund.</b> All assets and liabilities for scholarship funds will be reported in fund 20 pursuant to GASB Statement No. 84. Any fund balance is required to be classified as restricted fund balance in this account.
761	<b>Reserved Fund Balance - Capital Reserve Account.</b> A reserve account maintained in the general fund for the accumulation of funds for future capital projects.
762	<b>Reserve for Adult Education.</b> A reserve representing that portion of a fund balance segregated to indicate that assets equal to the amount of the reserve are tied up and are, therefore, not available for appropriation.
763	<b>Reserve for Sale/Leaseback.</b> A reserve account in the general fund established with all or part of the proceeds from the sale and lease-back of textbooks and non-consumable instructional materials. Subsequent appropriation from the reserve account shall only be made within the original budget certified for taxes or as approved by the Commissioner for good cause.
764	<b>Reserve for Maintenance.</b> A reserve of fund balance to accumulate funds for the statutorily required maintenance of a facility.
765	<b>Reserve for Tuition Payments.</b> A reserve representing that portion of a fund balance segregated to indicate that assets equal to the amount of the reserve are tied up and are, therefore, not available for appropriation.
766	<b>Reserve for Current Expense Emergencies.</b> A reserve of fund balance to accumulate funds to finance future unanticipated general fund current expense costs required for a thorough and efficient education. Any capital gains or interest earned on the account shall become part of the reserve account.

Used only with fund 10.



Balance Sheet Code	Balance Sheet Description – Fund Balances/Fund Net Assets
767	<p><b>Reserve for Debt Service.</b> A reserve of fund balance to accumulate funds from the sale of district property to be used to retire outstanding debt service obligations of the district. Any capital gains or interest earned on the account shall become part of the reserve account.</p> <p>Used only with fund 40.</p>
768	Reserved.
769	<p><b>Reserved Fund Balance - Unemployment Fund.</b> As the Unemployment Fund does not meet the definition of a fiduciary activity prescribed in GASB Statement No. 84 paragraph 11, the Unemployment Fund is to be reported in the general fund. However, these funds are restricted pursuant to <i>N.J.S.A. 43:21-7.3(g)</i>, which requires that employer and employee contributions be held in a trust fund maintained by the governmental entity or instrumentality for unemployment benefit cost purposes and any surplus remaining in this trust fund must be retained in reserve for payment of benefit costs in subsequent years. Accordingly, as use of these funds are restricted by statute, any unemployment net position should be classified as restricted fund balance in the general fund, in this account.</p>
770	<p><b>Unassigned Fund Balance.</b> Unassigned fund balance represents the excess of the assets of a fund over the fund's liabilities and reserves. It serves as a measure of current available financial resources. Unassigned fund balance may be subdivided into designated and undesignated portions.</p>
771	<p><b>Designated Fund Balance.</b> A designation representing that portion of unassigned fund balance segregated to indicate that the governing board or senior management has earmarked assets equal to the amount of the designation for a bona fide purpose in the future.</p>
772	Reserved.

## Section 5. Miscellaneous Accounts (Clearing Accounts)

### Miscellaneous Clearing Accounts:

Account Number	Miscellaneous Clearing Account Description
801	<p><b>Insurance Adjustments.</b> This account is for the purpose of recording the receipts and expenditures of money for losses of school property from fire, theft, or other causes, when such losses are covered wholly or partly by insurance. At the completion of the project, an excess of revenues over expenditures would be recorded under Account 5300, Other Sources, Sale or Compensation for Loss of Fixed Assets. Expenditures in excess of revenue would be recorded under the appropriate expenditure accounts. In recording the net expenditure in such cases, it should be prorated to each expenditure class in the same proportion as the gross expenditure was divided.</p>
801	<p><b>Central Depository Accounts.</b> Clearing accounts used for the purpose of maintaining individual cash balances by fund in situations where one central bank account is used more than one fund. When the account balances in this series are summed, the resulting total will always be zero.</p>
802	<p><b>A: Cash Depository – Cash.</b></p>
802	<p><b>B: Cash Depository – Due to General Current Expense Subfund.</b></p>
802	<p><b>C: Cash Depository – Due to Capital Outlay Subfund.</b></p>
802	<p><b>D: Cash Depository – Due to Special Schools Subfund.</b></p>
802	<p><b>E: Cash Depository – Due to Special Revenue Fund.</b></p>
802	<p><b>F: Cash Depository – Due to Capital Projects Fund.</b></p>
802	<p><b>G: Cash Depository – Due to Debt Service Fund.</b></p>
802	<p><b>H: Cash Depository – Due to Enterprise and Internal Service Fund.</b></p>

## Section 6. County Vocational and Special Services District

This section includes codes that differ from the regular district, charter school, and renaissance school project codes shown in Sections 2 and 3 of this Chart of Accounts. County vocational and special services districts should refer to those sections for all other coding.

### Revenue Source Codes – Vocational and Special Services:

Revenue Code	Revenue Code Description
1300	<b>Tuition.</b> Revenue from individuals, LEAs and other sources for education provided by the county school district. Fees for adult education programs are recorded in account 1990. Used by either county vocational or special services districts.
1310	<b>Tuition from LEAs.</b>
1320	<b>Tuition from Individuals.</b>
1330	<b>Tuition from Other Sources.</b>
1340	<b>Tuition from Summer School.</b>
1350	<b>Non-Resident Fees.</b>
3140	<b>Vocational Expansion Stabilization Aid.</b> State aid paid to county vocational districts pursuant to <i>N.J.S.A. 18A:7F-69</i> .
3180	<b>County Vocational Education Program Aid.</b> State aid paid to county vocational school districts for county vocational education programs. Use this classification in the general current expense subfund of county vocational school districts.
3191	<b>Aid for Adult and Post-Graduate Programs.</b> This aid category is used by regular and vocational districts only.
3192	<b>Post-Secondary Vocational Program Aid.</b> State aid for pupils enrolled in approved full-time post-secondary programs. Used only by county vocational districts.

**Program Codes – Vocational and Special Services:**

<b>Program Code</b>	<b>Program Code Description</b>
221	<b>Extended School Year.</b> Special education and related services that are provided to a student with a disability beyond the normal school year in accordance with the student's IEP at no cost to the parent. Used only by county special services districts.
300	<b>Vocational Programs.</b> Activities that provide students with the opportunity to develop the knowledge, skills, and attitudes needed for employment in an occupational area. Used only by county vocational school districts.
310	<b>Regular Vocational Programs – Instruction.</b> A program is considered regular when its classes contain only regular education pupils, including mainstreamed special education pupils.
320	<b>Special Vocational Programs – Instruction.</b> A program is considered special when its classes contain only special education pupils.
330	<b>Post-Secondary Programs.</b> A program established for adult vocational students, both day and evening, which is recorded in the special schools character class 13.

**Object Codes – Vocational and Special Services:**

<b>Object Code</b>	<b>Object Code Description</b>
897 (Description updated)	<b>Shared Service Agreement – Board of County Commissioners.</b> Amounts paid pursuant to Department of Community Affairs and executive county superintendent reviewed shared services agreements between the district and the county board of freeholders that are not classified elsewhere.

## **Appendix A: Expenditure Account Outline**

### **Section 1. Overview**

The following expenditure account outline lists the minimum level of detail to be maintained in the chart of accounts for compliance with NJ Department of Education and federal reporting requirements, by operating type (regular/charter/renaissance, county special services, vocational and approved private school for students with disabilities). This handbook has described in detail the funds, programs, functions, and objects that comprise the coding structure of the chart of accounts. Appendix A lists the coding structure that incorporates the minimum function and object detail required to meet the aforementioned reporting requirements for each program. As reporting needs differ among programs, the function and object coding may be structured at the category or subcategory level. If at the category level (X00), the outline coding is a summary of subcategories with no specific detail breakout required. If a subcategory (XXX) is included in the coding, specific detail breakout is required for those expenditures, with remaining similar category items summarized in an “*other*” or “*miscellaneous*” subcategory (XX0). The account outline is not intended to dictate a standard chart of accounts for all districts, but offers an overview of the minimum expenditure categorizations within programs. When establishing their individual chart of accounts, handbook users should reference the expenditure account outline to assure that the coding established meets the requirements.

#### **Notations for APSSDs:**

- School-Based Account Numbers (fund 15) is a general fund sub-accounting utilized by school districts that have been approved to blend federal and local funds. Accordingly, School-Based Account Numbers (fund 15) is not applicable to APSSDs.
- In addition, the employee benefits for Undistributed Expenditures – Support Services – General Administration are listed chronologically by line number and not account number. Therefore, employee benefits are listed in line numbers 45290, 45291, 45292, 45293, 45294, 45295, 45296, 45297, and 45298.

### **Section 2. Minimum Appropriations and Expenditures Outline**

The last four columns in the outline represent the applicability of the indicated line in the different school district operating types. “X” means the line is applicable to the operating type indicated in the column heading. “-” means the line is not applicable to the operating type indicated in the column heading. The school district operating types are:

- Reg/Ch/Ren: Regular, Charter, or Renaissance School Districts
- CSSD: County Special Services School Districts
- Voc: Vocational School Districts
- APSSD: Approved Private School for Students with Disabilities

**Minimum Appropriations and Expenditures Outline:**

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSSD	Voc	APSSD
11-105-100-101	-	Preschool - Salaries of Teachers	2000	X	-	-	-
11-105-100-935	-	Local Contribution - Transfer to Special Revenue Fund- Regular	2040	X	-	-	-
11-105-100-936	-	Local Contribution - Transfer to Special Revenue Fund - Inclusion	2060	X	-	-	-
11-110-100-101	15-110-100-101	Kindergarten - Salaries of Teachers	2080	X	-	-	-
11-120-100-101	15-120-100-101	Grades 1–5 - Salaries of Teachers	2100	X	-	-	-
11-130-100-101	15-130-100-101	Grades 6–8 - Salaries of Teachers	2120	X	-	-	-
11-140-100-101	15-140-100-101	Grades 9–12 - Salaries of Teachers	2140	X	-	-	-
11-140-100-101	-	Salaries of Teachers	2160	-	X	X	-
11-140-100-106	-	Other Salaries for Instruction	2180	-	X	X	-
11-140-100-320	-	Purchased Professional-Educational Services	2200	-	X	X	-
11-140-100-340	-	Purchased Technical Services	2220	-	X	X	-
11-140-100-500	-	Other Purchased Services (400-500 series)	2240	-	X	X	-
11-140-100-610	-	General Supplies	2260	-	X	X	-
11-140-100-640	-	Textbooks	2280	-	X	X	-
11-140-100-800	-	Other Objects	2300	-	X	X	-
11-150-100-101	-	Salaries of Teachers	2500	X	-	X	-
11-150-100-106	-	Other Salaries for Instruction	2520	X	-	X	-
11-150-100-320	-	Purchased Professional-Educational Services	2540	X	-	X	-
11-150-100-340	-	Purchased Technical Services	2560	X	-	X	-
11-150-100-500	-	Other Purchased Services (400-500 series)	2580	X	-	X	-
11-150-100-610	-	General Supplies	2600	X	-	X	-
11-150-100-640	-	Textbooks	2620	X	-	X	-
11-150-100-800	-	Other Objects	2640	X	-	X	-
11-190-100-106	15-190-100-106	Other Salaries for Instruction	3000	X	-	-	-
11-190-100-199	15-190-100-199	Unused Vacation Payment to Terminated / Retired Staff	3005	X	X	X	-
11-190-100-320	15-190-100-320	Purchased Professional-Educational Services	3020	X	-	-	-
11-190-100-340	15-190-100-340	Purchased Technical Services	3040	X	-	-	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSSD	Voc	APSSD
11-190-100-500	15-190-100-500	Other Purchased Services (400-500 series)	3060	X	-	-	-
11-190-100-610	15-190-100-610	General Supplies	3080	X	-	-	-
11-190-100-640	15-190-100-640	Textbooks	3100	X	-	-	-
11-190-100-800	15-190-100-800	Other Objects	3120	X	-	-	-
11-1XX-100-XXX	15-1XX-100-XXX	<b>Total Regular Programs - Instruction</b>	3200	X	X	X	-
11-201-100-101	15-201-100-101	Salaries of Teachers	3500	X	X	-	X
11-201-100-106	15-201-100-106	Other Salaries for Instruction	3520	X	X	-	X
11-201-100-199	15-201-100-199	Unused Vacation Payment to Terminated / Retired Staff	3525	X	X	-	X
11-201-100-210	-	Group Insurance	3530	-	-	-	X
11-201-100-220	-	Social Security Contributions	3531	-	-	-	X
11-201-100-249	-	Pension Contributions	3532	-	-	-	X
11-201-100-250	-	Unemployment Compensation	3533	-	-	-	X
11-201-100-260	-	Workmen's Compensation	3534	-	-	-	X
11-201-100-270	-	Health Benefits	3535	-	-	-	X
11-201-100-280	-	Tuition Reimbursement	3536	-	-	-	X
11-201-100-290	-	Other Employee Benefits	3537	-	-	-	X
11-201-100-299	-	Unused Sick Payment to Terminated / Retired Staff	3538	-	-	-	X
11-201-100-320	15-201-100-320	Purchased Professional-Educational Services	3540	X	X	-	X
11-201-100-340	15-201-100-340	Purchased Technical Services	3560	X	X	-	X
11-201-100-500	15-201-100-500	Other Purchased Services (400-500 series)	3580	X	X	-	X
11-201-100-580	-	Travel – All Other	3590	-	-	-	X
11-201-100-581	-	Travel for Regular Business	3591	-	-	-	X
11-201-100-610	15-201-100-610	General Supplies	3600	X	X	-	X
11-201-100-640	15-201-100-640	Textbooks	3620	X	X	-	X
11-201-100-730	-	Equipment	3630	-	-	-	X
11-201-100-800	15-201-100-800	Other Objects	3640	X	X	-	X
11-201-100-XXX	15-201-100-XXX	<b>Total Cognitive - Mild</b>	3660	X	X	-	X
11-202-100-101	15-202-100-101	Salaries of Teachers	4000	X	X	-	X
11-202-100-106	15-202-100-106	Other Salaries for Instruction	4020	X	X	-	X

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSDD	Voc	APSSD
11-202-100-199	15-202-100-199	Unused Vacation Payment to Terminated / Retired Staff	4025	X	X	-	X
11-202-100-210	-	Group Insurance	4030	-	-	-	X
11-202-100-220	-	Social Security Contributions	4031	-	-	-	X
11-202-100-249	-	Pension Contributions	4032	-	-	-	X
11-202-100-250	-	Unemployment Compensation	4033	-	-	-	X
11-202-100-260	-	Workmen's Compensation	4034	-	-	-	X
11-202-100-270	-	Health Benefits	4035	-	-	-	X
11-202-100-280	-	Tuition Reimbursement	4036	-	-	-	X
11-202-100-290	-	Other Employee Benefits	4037	-	-	-	X
11-202-100-299	-	Unused Sick Payment to Terminated / Retired Staff	4038	-	-	-	X
11-202-100-320	15-202-100-320	Purchased Professional-Educational Services	4040	X	X	-	X
11-202-100-340	15-202-100-340	Purchased Technical Services	4060	X	X	-	X
11-202-100-500	15-202-100-500	Other Purchased Services (400-500 series)	4080	X	X	-	X
11-202-100-580	-	Travel – All Other	4090	-	-	-	X
11-202-100-581	-	Travel for Regular Business	4091	-	-	-	X
11-202-100-610	15-202-100-610	General Supplies	4100	X	X	-	X
11-202-100-640	15-202-100-640	Textbooks	4120	X	X	-	X
11-202-100-730	-	Equipment	4130	-	-	-	X
11-202-100-800	15-202-100-800	Other Objects	4140	X	X	-	X
11-202-100-XXX	15-202-100-XXX	<b>Total Cognitive - Moderate</b>	4160	X	X	-	X
11-204-100-101	15-204-100-101	Salaries of Teachers	4500	X	X	-	X
11-204-100-106	15-204-100-106	Other Salaries for Instruction	4520	X	X	-	X
11-204-100-199	15-204-100-199	Unused Vacation Payment to Terminated / Retired Staff	4525	X	X	-	X
11-204-100-210	-	Group Insurance	4530	-	-	-	X
11-204-100-220	-	Social Security Contributions	4531	-	-	-	X
11-204-100-249	-	Pension Contributions	4532	-	-	-	X
11-204-100-250	-	Unemployment Compensation	4533	-	-	-	X
11-204-100-260	-	Workmen's Compensation	4534	-	-	-	X
11-204-100-270	-	Health Benefits	4535	-	-	-	X
11-204-100-280	-	Tuition Reimbursement	4536	-	-	-	X



Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSDD	Voc	APSSD
11-204-100-290	-	Other Employee Benefits	4537	-	-	-	X
11-204-100-299	-	Unused Sick Payment to Terminated / Retired Staff	4538	-	-	-	X
11-204-100-320	15-204-100-320	Purchased Professional-Educational Services	4540	X	X	-	X
11-204-100-340	15-204-100-340	Purchased Technical Services	4560	X	X	-	X
11-204-100-500	15-204-100-500	Other Purchased Services (400-500 series)	4580	X	X	-	X
11-204-100-580	-	Travel – All Other	4590	-	-	-	X
11-204-100-581	-	Travel for Regular Business	4591	-	-	-	X
11-204-100-610	15-204-100-610	General Supplies	4600	X	X	-	X
11-204-100-640	15-204-100-640	Textbooks	4620	X	X	-	X
11-204-100-730	-	Equipment	4630	-	-	-	X
11-204-100-800	15-204-100-800	Other Objects	4640	X	X	-	X
11-204-100-XXX	15-204-100-XXX	<b>Total Learning and/or Language Disabilities (Note: APSSDs Must Use Lines 4700 through 4880 for Severe Learning and/or Language Disabilities)</b>	4660	X	X	-	X
11-205-100-101	-	Salaries of Teachers	4700	-	-	-	X
11-205-100-106	-	Other Salaries for Instruction	4720	-	-	-	X
11-205-100-199	-	Unused Vacation Payment to Terminated / Retired Staff	4740	-	-	-	X
11-205-100-210	-	Group Insurance	4745	-	-	-	X
11-205-100-220	-	Social Security Contributions	4746	-	-	-	X
11-205-100-249	-	Pension Contributions	4747	-	-	-	X
11-205-100-250	-	Unemployment Compensation	4748	-	-	-	X
11-205-100-260	-	Workmen's Compensation	4749	-	-	-	X
11-205-100-270	-	Health Benefits	4750	-	-	-	X
11-205-100-280	-	Tuition Reimbursement	4751	-	-	-	X
11-205-100-290	-	Other Employee Benefits	4752	-	-	-	X
11-205-100-299	-	Unused Sick Payment to Terminated / Retired Staff	4753	-	-	-	X
11-205-100-320	-	Purchased Professional-Educational Services	4760	X	X	-	X
11-205-100-340	-	Purchased Technical Services	4780	X	X	-	X

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSSD	Voc	APSSD
11-205-100-500	-	Other Purchased Services (400-500 series)	4800	X	X	-	X
11-205-100-580	-	Travel – All Other	4810	-	-	-	X
11-205-100-581	-	Travel for Regular Business	4811	-	-	-	X
11-205-100-610	-	General Supplies	4820	X	X	-	X
11-205-100-640	-	Textbooks	4840	X	X	-	X
11-205-100-730	-	Equipment	4850	-	-	-	X
11-205-100-800	-	Other Objects	4860	X	X	-	X
11-205-100-XXX	-	<b>Total Learning and/or Language Disabilities - Severe</b>	4880	X	X	-	X
11-206-100-101	15-206-100-101	Salaries of Teachers	5000	X	X	-	X
11-206-100-106	15-206-100-106	Other Salaries for Instruction	5020	X	X	-	X
11-206-100-199	15-206-100-199	Unused Vacation Payment to Terminated / Retired Staff	5025	X	X	-	X
11-206-100-210	-	Group Insurance	5030	-	-	-	X
11-206-100-220	-	Social Security Contributions	5031	-	-	-	X
11-206-100-249	-	Pension Contributions	5032	-	-	-	X
11-206-100-250	-	Unemployment Compensation	5033	-	-	-	X
11-206-100-260	-	Workmen's Compensation	5034	-	-	-	X
11-206-100-270	-	Health Benefits	5035	-	-	-	X
11-206-100-280	-	Tuition Reimbursement	5036	-	-	-	X
11-206-100-290	-	Other Employee Benefits	5037	-	-	-	X
11-206-100-299	-	Unused Sick Payment to Terminated / Retired Staff	5038	-	-	-	X
11-206-100-320	15-206-100-320	Purchased Professional-Educational Services	5040	X	X	-	X
11-206-100-340	15-206-100-340	Purchased Technical Services	5060	X	X	-	X
11-206-100-500	15-206-100-500	Other Purchased Services (400-500 series)	5080	X	X	-	X
11-206-100-580	-	Travel – All Other	5090	-	-	-	X
11-206-100-581	-	Travel for Regular Business	5091	-	-	-	X
11-206-100-610	15-206-100-610	General Supplies	5100	X	X	-	X
11-206-100-640	15-206-100-640	Textbooks	5120	X	X	-	X
11-206-100-730	-	Equipment	5130	-	-	-	X
11-206-100-800	15-206-100-800	Other Objects	5140	X	X	-	X

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/ Ren	CSDD	Voc	APSSD
11-206-100-XXX	15-206-100-XXX	<b>Total Visual Impairments</b>	5160	X	X	-	X
11-207-100-101	15-207-100-101	Salaries of Teachers	5500	X	X	-	X
11-207-100-106	15-207-100-106	Other Salaries for Instruction	5520	X	X	-	X
11-207-100-199	15-207-100-199	Unused Vacation Payment to Terminated / Retired Staff	5525	X	X	-	X
11-207-100-210	-	Group Insurance	5530	-	-	-	X
11-207-100-220	-	Social Security Contributions	5531	-	-	-	X
11-207-100-249	-	Pension Contributions	5532	-	-	-	X
11-207-100-250	-	Unemployment Compensation	5533	-	-	-	X
11-207-100-260	-	Workmen's Compensation	5534	-	-	-	X
11-207-100-270	-	Health Benefits	5535	-	-	-	X
11-207-100-280	-	Tuition Reimbursement	5536	-	-	-	X
11-207-100-290	-	Other Employee Benefits	5537	-	-	-	X
11-207-100-299	-	Unused Sick Payment to Terminated / Retired Staff	5538	-	-	-	X
11-207-100-320	15-207-100-320	Purchased Professional-Educational Services	5540	X	X	-	X
11-207-100-340	15-207-100-340	Purchased Technical Services	5560	X	X	-	X
11-207-100-500	15-207-100-500	Other Purchased Services (400-500 series)	5580	X	X	-	X
11-207-100-580	-	Travel – All Other	5590	-	-	-	X
11-207-100-581	-	Travel for Regular Business	5591	-	-	-	X
11-207-100-610	15-207-100-610	General Supplies	5600	X	X	-	X
11-207-100-640	15-207-100-640	Textbooks	5620	X	X	-	X
11-207-100-730	-	Equipment	5630	-	-	-	X
11-207-100-800	15-207-100-800	Other Objects	5640	X	X	-	X
11-207-100-XXX	15-207-100-XXX	<b>Total Auditory Impairments</b>	5660	X	X	-	X
11-209-100-101	15-209-100-101	Salaries of Teachers	6000	X	X	-	X
11-209-100-106	15-209-100-106	Other Salaries for Instruction	6020	X	X	-	X
11-209-100-199	15-209-100-199	Unused Vacation Payment to Terminated / Retired Staff	6025	X	X	-	X
11-209-100-210	-	Group Insurance	6030	-	-	-	X
11-209-100-220	-	Social Security Contributions	6031	-	-	-	X
11-209-100-249	-	Pension Contributions	6032	-	-	-	X
11-209-100-250	-	Unemployment Compensation	6033	-	-	-	X

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSDD	Voc	APSSD
11-209-100-260	-	Workmen's Compensation	6034	-	-	-	X
11-209-100-270	-	Health Benefits	6035	-	-	-	X
11-209-100-280	-	Tuition Reimbursement	6036	-	-	-	X
11-209-100-290	-	Other Employee Benefits	6037	-	-	-	X
11-209-100-299	-	Unused Sick Payment to Terminated / Retired Staff	6038	-	-	-	X
11-209-100-320	15-209-100-320	Purchased Professional-Educational Services	6040	X	X	-	X
11-209-100-340	15-209-100-340	Purchased Technical Services	6060	X	X	-	X
11-209-100-500	15-209-100-500	Other Purchased Services (400-500 series)	6080	X	X	-	X
11-209-100-580	-	Travel – All Other	6090	-	-	-	X
11-209-100-581	-	Travel for Regular Business	6091	-	-	-	X
11-209-100-610	15-209-100-610	General Supplies	6100	X	X	-	X
11-209-100-640	15-209-100-640	Textbooks	6120	X	X	-	X
11-209-100-730	-	Equipment	6130	-	-	-	X
11-209-100-800	15-209-100-800	Other Objects	6140	X	X	-	X
11-209-100-XXX (Description updated)	15-209-100-XXX	<b>Total Emotional Regulation Impairment (formerly Behavioral Disabilities)</b>	6160	X	X	-	X
11-212-100-101	15-212-100-101	Salaries of Teachers	6500	X	X	-	X
11-212-100-106	15-212-100-106	Other Salaries for Instruction	6520	X	X	-	X
11-212-100-199	15-212-100-199	Unused Vacation Payment to Terminated / Retired Staff	6525	X	X	-	X
11-212-100-210	-	Group Insurance	6530	-	-	-	X
11-212-100-220	-	Social Security Contributions	6531	-	-	-	X
11-212-100-249	-	Pension Contributions	6532	-	-	-	X
11-212-100-250	-	Unemployment Compensation	6533	-	-	-	X
11-212-100-260	-	Workmen's Compensation	6534	-	-	-	X
11-212-100-270	-	Health Benefits	6535	-	-	-	X
11-212-100-280	-	Tuition Reimbursement	6536	-	-	-	X
11-212-100-290	-	Other Employee Benefits	6537	-	-	-	X
11-212-100-299	-	Unused Sick Payment to Terminated / Retired Staff	6538	-	-	-	X
11-212-100-320	15-212-100-320	Purchased Professional-Educational Services	6540	X	X	-	X

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/ Ren	CSSD	Voc	APSSD
11-212-100-340	15-212-100-340	Purchased Technical Services	6560	X	X	-	X
11-212-100-500	15-212-100-500	Other Purchased Services (400-500 series)	6580	X	X	-	X
11-212-100-580	-	Travel – All Other	6590	-	-	-	X
11-212-100-581	-	Travel for Regular Business	6591	-	-	-	X
11-212-100-610	15-212-100-610	General Supplies	6600	X	X	-	X
11-212-100-640	15-212-100-640	Textbooks	6620	X	X	-	X
11-212-100-730	-	Equipment	6630	-	-	-	X
11-212-100-800	15-212-100-800	Other Objects	6640	X	X	-	X
11-212-100-XXX	15-212-100-XXX	<b>Total Multiple Disabilities</b>	6660	X	X	-	X
11-213-100-101	15-213-100-101	Salaries of Teachers	7000	X	-	X	-
11-213-100-106	15-213-100-106	Other Salaries for Instruction	7020	X	-	X	-
11-213-100-199	15-213-100-199	Unused Vacation Payment to Terminated / Retired Staff	7025	X	-	X	-
11-213-100-320	15-213-100-320	Purchased Professional-Educational Services	7040	X	-	X	-
11-213-100-340	15-213-100-340	Purchased Technical Services	7060	X	-	X	-
11-213-100-500	15-213-100-500	Other Purchased Services (400-500 series)	7080	X	-	X	-
11-213-100-610	15-213-100-610	General Supplies	7100	X	-	X	-
11-213-100-640	15-213-100-640	Textbooks	7120	X	-	X	-
11-213-100-800	15-213-100-800	Other Objects	7140	X	-	X	-
11-213-100-XXX	15-213-100-XXX	<b>Total Resource Room/Resource Center</b>	7160	X	-	X	-
11-214-100-101	15-214-100-101	Salaries of Teachers	7500	X	X	-	X
11-214-100-106	15-214-100-106	Other Salaries for Instruction	7520	X	X	-	X
11-214-100-199	15-214-100-199	Unused Vacation Payment to Terminated / Retired Staff	7525	X	X	-	X
11-214-100-210	-	Group Insurance	7530	-	-	-	X
11-214-100-220	-	Social Security Contributions	7531	-	-	-	X
11-214-100-249	-	Pension Contributions	7532	-	-	-	X
11-214-100-250	-	Unemployment Compensation	7533	-	-	-	X
11-214-100-260	-	Workmen's Compensation	7534	-	-	-	X
11-214-100-270	-	Health Benefits	7535	-	-	-	X
11-214-100-280	-	Tuition Reimbursement	7536	-	-	-	X
11-214-100-290	-	Other Employee Benefits	7537	-	-	-	X

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSDD	Voc	APSSD
11-214-100-299	-	Unused Sick Payment to Terminated / Retired Staff	7538	-	-	-	X
11-214-100-320	15-214-100-320	Purchased Professional-Educational Services	7540	X	X	-	X
11-214-100-340	15-214-100-340	Purchased Technical Services	7560	X	X	-	X
11-214-100-500	15-214-100-500	Other Purchased Services (400-500 series)	7580	X	X	-	X
11-214-100-580	-	Travel – All Other	7590	-	-	-	X
11-214-100-581	-	Travel for Regular Business	7591	-	-	-	X
11-214-100-610	15-214-100-610	General Supplies	7600	X	X	-	X
11-214-100-640	15-214-100-640	Textbooks	7620	X	X	-	X
11-214-100-730	-	Equipment	7630	-	-	-	X
11-214-100-800	15-214-100-800	Other Objects	7640	X	X	-	X
11-214-100-XXX	15-214-100-XXX	<b>Total Autism</b>	7660	X	X	-	X
11-215-100-101	15-215-100-101	Salaries of Teachers	8000	X	X	-	X
11-215-100-106	15-215-100-106	Other Salaries for Instruction	8020	X	X	-	X
11-215-100-199	15-215-100-199	Unused Vacation Payment to Terminated / Retired Staff	8025	X	X	-	X
11-215-100-210	-	Group Insurance	8030	-	-	-	X
11-215-100-220	-	Social Security Contributions	8031	-	-	-	X
11-215-100-249	-	Pension Contributions	8032	-	-	-	X
11-215-100-250	-	Unemployment Compensation	8033	-	-	-	X
11-215-100-260	-	Workmen's Compensation	8034	-	-	-	X
11-215-100-270	-	Health Benefits	8035	-	-	-	X
11-215-100-280	-	Tuition Reimbursement	8036	-	-	-	X
11-215-100-290	-	Other Employee Benefits	8037	-	-	-	X
11-215-100-299	-	Unused Sick Payment to Terminated / Retired Staff	8038	-	-	-	X
11-215-100-320	15-215-100-320	Purchased Professional-Educational Services	8040	X	X	-	X
11-215-100-340	15-215-100-340	Purchased Technical Services	8060	X	X	-	X
11-215-100-500	15-215-100-500	Other Purchased Services (400-500 series)	8080	X	X	-	X
11-215-100-580	-	Travel – All Other	8090	-	-	-	X
11-215-100-581	-	Travel for Regular Business	8091	-	-	-	X
11-215-100-600	15-215-100-600	General Supplies	8100	X	X	-	X

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSDD	Voc	APSSD
11-215-100-730	-	Equipment	8110	-	-	-	X
11-215-100-800	15-215-100-800	Other Objects	8120	X	X	-	X
11-215-100-XXX	15-215-100-XXX	<b>Total Preschool Disabilities - Part-Time</b>	8140	X	X	-	X
11-216-100-101	15-216-100-101	Salaries of Teachers	8500	X	X	-	X
11-216-100-106	15-216-100-106	Other Salaries for Instruction	8520	X	X	-	X
11-216-100-199	15-216-100-199	Unused Vacation Payment to Terminated / Retired Staff	8525	X	X	-	X
11-216-100-210	-	Group Insurance	8530	-	-	-	X
11-216-100-220	-	Social Security Contributions	8531	-	-	-	X
11-216-100-249	-	Pension Contributions	8532	-	-	-	X
11-216-100-250	-	Unemployment Compensation	8533	-	-	-	X
11-216-100-260	-	Workmen's Compensation	8534	-	-	-	X
11-216-100-270	-	Health Benefits	8535	-	-	-	X
11-216-100-280	-	Tuition Reimbursement	8536	-	-	-	X
11-216-100-290	-	Other Employee Benefits	8537	-	-	-	X
11-216-100-299	-	Unused Sick Payment to Terminated / Retired Staff	8538	-	-	-	X
11-216-100-320	15-216-100-320	Purchased Professional-Educational Services	8540	X	X	-	X
11-216-100-340	15-216-100-340	Purchased Technical Services	8560	X	X	-	X
11-216-100-500	15-216-100-500	Other Purchased Services (400-500 series)	8580	X	X	-	X
11-216-100-580	-	Travel – All Other	8590	-	-	-	X
11-216-100-581	-	Travel for Regular Business	8591	-	-	-	X
11-216-100-600	15-216-100-600	General Supplies	8600	X	X	-	X
11-216-100-730	-	Equipment	8610	-	-	-	X
11-216-100-800	15-216-100-800	Other Objects	8620	X	X	-	X
11-216-100-XXX	15-216-100-XXX	<b>Total Preschool Disabilities - Full-Time</b>	8640	X	X	-	X
11-219-100-101	-	Salaries of Teachers	9260	X	X	X	-
11-219-100-106	-	Other Salaries for Instruction	9280	X	X	X	-
11-219-100-199	-	Unused Vacation Payment to Terminated / Retired Staff	9285	X	X	X	-
11-219-100-320	-	Purchased Professional-Educational Services	9300	X	X	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSDD	Voc	APSSD
11-219-100-340	-	Purchased Technical Services	9320	X	X	X	-
11-219-100-500	-	Other Purchased Services (400-500 series)	9340	X	X	X	-
11-219-100-610	-	General Supplies	9360	X	X	X	-
11-219-100-640	-	Textbooks	9380	X	X	X	-
11-219-100-800	-	Other Objects	9400	X	X	X	-
11-219-100-XXX	-	<b>Total Home Instruction</b>	9420	X	X	X	-
11-221-100-101	-	Salaries of Teachers	9500	-	X	-	-
11-221-100-102	-	Salaries of Supervisors of Instruction	9520	-	X	-	-
11-221-100-106	-	Other Salaries for Instruction	9540	-	X	-	-
11-221-100-199	-	Unused Vacation Payment to Terminated / Retired Staff	9545	-	X	-	-
11-221-100-320	-	Purchased Professional-Educational Services	9560	-	X	-	-
11-221-100-340	-	Purchased Technical Services	9580	-	X	-	-
11-221-100-500	-	Other Purchased Services (400-500 series)	9600	-	X	-	-
11-221-100-610	-	General Supplies	9620	-	X	-	-
11-221-100-640	-	Textbooks	9640	-	X	-	-
11-221-100-800	-	Other Objects	9660	-	X	-	-
11-221-100-XXX	-	<b>Total Extended School Year</b>	9680	-	X	-	-
11-222-100-101	15-222-100-101	Salaries of Teachers	10000	X	X	-	X
11-222-100-106	15-222-100-106	Other Salaries for Instruction	10020	X	X	-	X
11-222-100-199	15-222-100-199	Unused Vacation Payment to Terminated / Retired Staff	10025	X	X	-	X
11-222-100-210	-	Group Insurance	10030	-	-	-	X
11-222-100-220	-	Social Security Contributions	10031	-	-	-	X
11-222-100-249	-	Pension Contributions	10032	-	-	-	X
11-222-100-250	-	Unemployment Compensation	10033	-	-	-	X
11-222-100-260	-	Workmen's Compensation	10034	-	-	-	X
11-222-100-270	-	Health Benefits	10035	-	-	-	X
11-222-100-280	-	Tuition Reimbursement	10036	-	-	-	X
11-222-100-290	-	Other Employee Benefits	10037	-	-	-	X
11-222-100-299	-	Unused Sick Payment to Terminated / Retired Staff	10038	-	-	-	X



Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/ Ren	CSSD	Voc	APSSD
11-222-100-320	15-222-100-320	Purchased Professional-Educational Services	10040	X	X	-	X
11-222-100-340	15-222-100-340	Purchased Technical Services	10060	X	X	-	X
11-222-100-500	15-222-100-500	Other Purchased Services (400-500 series)	10080	X	X	-	X
11-222-100-580	-	Travel – All Other	10090	-	-	-	X
11-222-100-581	-	Travel for Regular Business	10091	-	-	-	X
11-222-100-610	15-222-100-610	General Supplies	10100	X	X	-	X
11-222-100-640	15-222-100-640	Textbooks	10120	X	X	-	X
11-222-100-730	-	Equipment	10130	-	-	-	X
11-222-100-800	15-222-100-800	Other Objects	10140	X	X	-	X
11-222-100-XXX	15-222-100-XXX	<b>Total Cognitive - Severe</b>	10150	X	X	-	X
11-2XX-100-XXX	15-2XX-100-XXX	<b>Total Special Education - Instruction</b>	10300	X	X	X	X
11-230-100-101	15-230-100-101	Salaries of Teachers	11000	X	-	X	-
11-230-100-106	15-230-100-106	Other Salaries for Instruction	11020	X	-	X	-
11-230-100-199	15-230-100-199	Unused Vacation Payment to Terminated / Retired Staff	11025	X	-	X	-
11-230-100-320	15-230-100-320	Purchased Professional-Educational Services	11040	X	-	X	-
11-230-100-340	15-230-100-340	Purchased Technical Services	11060	X	-	X	-
11-230-100-500	15-230-100-500	Other Purchased Services (400-500 series)	11080	X	-	X	-
11-230-100-610	15-230-100-610	General Supplies	11100	X	-	X	-
11-230-100-640	15-230-100-640	Textbooks	11120	X	-	X	-
11-230-100-800	15-230-100-800	Other Objects	11140	X	-	X	-
11-230-100-XXX	15-230-100-XXX	<b>Total Basic Skills/Remedial - Instruction</b>	11160	X	-	X	-
11-240-100-101	15-240-100-101	Salaries of Teachers	12000	X	-	X	-
11-240-100-106	15-240-100-106	Other Salaries for Instruction	12020	X	-	X	-
11-240-100-199	15-240-100-199	Unused Vacation Payment to Terminated / Retired Staff	12025	X	-	X	-
11-240-100-320	15-240-100-320	Purchased Professional-Educational Services	12040	X	-	X	-
11-240-100-340	15-240-100-340	Purchased Technical Services	12060	X	-	X	-
11-240-100-500	15-240-100-500	Other Purchased Services (400-500 series)	12080	X	-	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSDD	Voc	APSSD
11-240-100-610	15-240-100-610	General Supplies	12100	X	-	X	-
11-240-100-640	15-240-100-640	Textbooks	12120	X	-	X	-
11-240-100-800	15-240-100-800	Other Objects	12140	X	-	X	-
11-240-100-XXX	15-240-100-XXX	<b>Total Bilingual Education - Instruction</b>	12160	X	-	X	-
11-3XX-100-101	15-3XX-100-101	Salaries of Teachers	13000	X	-	-	-
11-3XX-100-106	15-3XX-100-106	Other Salaries for Instruction	13020	X	-	-	-
11-3XX-100-199	15-3XX-100-199	Unused Vacation Payment to Terminated / Retired Staff	13025	X	-	-	-
11-3XX-100-320	15-3XX-100-320	Purchased Professional-Educational Services	13040	X	-	-	-
11-3XX-100-340	15-3XX-100-340	Purchased Technical Services	13060	X	-	-	-
11-3XX-100-500	15-3XX-100-500	Other Purchased Services (400-500 series)	13080	X	-	-	-
11-3XX-100-610	15-3XX-100-610	General Supplies	13100	X	-	-	-
11-3XX-100-640	15-3XX-100-640	Textbooks	13120	X	-	-	-
11-3XX-100-800	15-3XX-100-800	Other Objects	13140	X	-	-	-
11-3XX-100-XXX	15-3XX-100-XXX	<b>Total Vocational Programs - Local - Instruction</b>	13160	X	-	-	-
11-310-100-101	-	Salaries of Teachers	14000	-	-	X	-
11-310-100-106	-	Other Salaries for Instruction	14020	-	-	X	-
11-310-100-199	-	Unused Vacation Payment to Terminated / Retired Staff	14025	-	-	X	-
11-310-100-320	-	Purchased Professional-Educational Services	14040	-	-	X	-
11-310-100-340	-	Purchased Technical Services	14060	-	-	X	-
11-310-100-500	-	Other Purchased Services (400-500 series)	14080	-	-	X	-
11-310-100-610	-	General Supplies	14100	-	-	X	-
11-310-100-640	-	Textbooks	14120	-	-	X	-
11-310-100-800	-	Other Objects	14140	-	-	X	-
11-310-100-XXX	-	<b>Total Regular Vocational Programs - Instruction</b>	14160	-	-	X	-
11-320-100-101	-	Salaries of Teachers	15000	-	-	X	X
11-320-100-106	-	Other Salaries for Instruction	15020	-	-	X	X
11-320-100-199	-	Unused Vacation Payment to Terminated / Retired Staff	15025	-	-	X	X

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSDD	Voc	APSSD
11-320-100-210	-	Group Insurance	15030	-	-	-	X
11-320-100-220	-	Social Security Contributions	15031	-	-	-	X
11-320-100-249	-	Pension Contributions	15032	-	-	-	X
11-320-100-250	-	Unemployment Compensation	15033	-	-	-	X
11-320-100-260	-	Workmen's Compensation	15034	-	-	-	X
11-320-100-270	-	Health Benefits	15035	-	-	-	X
11-320-100-280	-	Tuition Reimbursement	15036	-	-	-	X
11-320-100-290	-	Other Employee Benefits	15037	-	-	-	X
11-320-100-299	-	Unused Sick Payment to Terminated / Retired Staff	15038	-	-	-	X
11-320-100-320	-	Purchased Professional-Educational Services	15040	-	-	X	X
11-320-100-340	-	Purchased Technical Services	15060	-	-	X	X
11-320-100-500	-	Other Purchased Services (400-500 series)	15080	-	-	X	X
11-320-100-580	-	Travel – All Other	15090	-	-	-	X
11-320-100-581	-	Travel for Regular Business	15091	-	-	-	X
11-320-100-610	-	General Supplies	15100	-	-	X	X
11-320-100-640	-	Textbooks	15120	-	-	X	X
11-320-100-730	-	Equipment	15130	-	-	-	X
11-320-100-800	-	Other Objects	15140	-	-	X	X
11-320-100-XXX	-	<b>Total Special Vocational Programs - Instruction</b>	15160	-	-	X	X
11-3XX-100-XXX	-	<b>Total Vocational Programs</b>	15180	-	-	X	X
11-401-100-100	15-401-100-100	Salaries	17000	X	X	X	X
11-401-100-199	15-401-100-199	Unused Vacation Payment to Terminated / Retired Staff	17005	X	X	X	X
11-401-100-210	-	Group Insurance	17010	-	-	-	X
11-401-100-220	-	Social Security Contributions	17011	-	-	-	X
11-401-100-249	-	Pension Contributions	17012	-	-	-	X
11-401-100-250	-	Unemployment Compensation	17013	-	-	-	X
11-401-100-260	-	Workmen's Compensation	17014	-	-	-	X
11-401-100-270	-	Health Benefits	17015	-	-	-	X
11-401-100-280	-	Tuition Reimbursement	17016	-	-	-	X
11-401-100-290	-	Other Employee Benefits	17017	-	-	-	X

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSSD	Voc	APSSD
11-401-100-299	-	Unused Sick Payment to Terminated / Retired Staff	17018	-	-	-	X
11-401-100-500	15-401-100-500	Purchased Services (300-500 series)	17020	X	X	X	X
11-401-100-580	-	Travel – All Other	17030	-	-	-	X
11-401-100-581	-	Travel for Regular Business	17031	-	-	-	X
11-401-100-600	15-401-100-600	Supplies and Materials	17040	X	X	X	X
11-401-100-730	-	Equipment	17050	-	-	-	X
11-401-100-800	15-401-100-800	Other Objects	17060	X	X	X	X
11-401-100-930	-	Transfers to Cover Deficit (Custodial Funds)	17080	X	X	X	-
11-401-100-XXX	15-401-100-XXX	<b>Total School-Sponsored Cocurricular/Extracurricular Activities - Instruction</b>	17100	X	X	X	X
11-402-100-100	15-402-100-100	Salaries	17500	X	X	X	X
11-402-100-199	15-402-100-199	Unused Vacation Payment to Terminated / Retired Staff	17505	X	X	X	X
11-402-100-210	-	Group Insurance	17510	-	-	-	X
11-402-100-220	-	Social Security Contributions	17511	-	-	-	X
11-402-100-249	-	Pension Contributions	17512	-	-	-	X
11-402-100-250	-	Unemployment Compensation	17513	-	-	-	X
11-402-100-260	-	Workmen's Compensation	17514	-	-	-	X
11-402-100-270	-	Health Benefits	17515	-	-	-	X
11-402-100-280	-	Tuition Reimbursement	17516	-	-	-	X
11-402-100-290	-	Other Employee Benefits	17517	-	-	-	X
11-402-100-299	-	Unused Sick Payment to Terminated / Retired Staff	17518	-	-	-	X
11-402-100-500	15-402-100-500	Purchased Services (300-500 series)	17520	X	X	X	X
11-402-100-580	-	Travel – All Other	17530	-	-	-	X
11-402-100-581	-	Travel for Regular Business	17531	-	-	-	X
11-402-100-600	15-402-100-600	Supplies and Materials	17540	X	X	X	X
11-402-100-730	-	Equipment	17550	-	-	-	X
11-402-100-800	15-402-100-800	Other Objects	17560	X	X	X	X
11-402-100-930	-	Transfers to Cover Deficit (Custodial Funds)	17580	X	X	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/ Ren	CSSD	Voc	APSSD
11-402-100-XXX	15-402-100-XXX	<b>Total School-Sponsored Athletics - Instruction</b>	17600	X	X	X	X
11-421-100-101	15-421-100-101	Salaries of Teachers	19000	X	-	-	-
11-421-100-106	15-421-100-106	Other Salaries of Instruction	19020	X	-	-	-
11-421-100-178	15-421-100-178	Salaries of Teacher Tutors	19040	X	-	-	-
11-421-100-179	15-421-100-179	Salaries of Reading Specialists	19060	X	-	-	-
11-421-100-199	15-421-100-199	Unused Vacation Payment to Terminated / Retired Staff	19065	X	-	-	-
11-421-100-300	15-421-100-300	Purchased Professional and Technical Services	19080	X	-	-	-
11-421-100-500	15-421-100-500	Other Purchased Services (400-500 series)	19100	X	-	-	-
11-421-100-600	15-421-100-600	Supplies and Materials	19120	X	-	-	-
11-421-100-800	15-421-100-800	Other Objects	19140	X	-	-	-
11-421-100-XXX	15-421-100-XXX	<b>Total Before/After School Programs - Instruction</b>	19160	X	-	-	-
11-421-200-100	15-421-200-100	Salaries	19500	X	-	-	-
11-421-200-199	15-421-200-199	Unused Vacation Payment to Terminated / Retired Staff	19505	X	-	-	-
11-421-200-300	15-421-200-300	Purchased Professional and Technical Services	19520	X	-	-	-
11-421-200-500	15-421-200-500	Purchased Services (400-500 series)	19540	X	-	-	-
11-421-200-600	15-421-200-600	Supplies and Materials	19560	X	-	-	-
11-421-200-800	15-421-200-800	Other Objects	19580	X	-	-	-
11-421-200-XXX	15-421-200-XXX	<b>Total Before/After School Programs - Support Services</b>	19600	X	-	-	-
11-421-XXX-XXX	15-421-XXX-XXX	<b>Total Before/After School Programs</b>	19620	X	-	-	-
11-422-100-101	15-422-100-101	Salaries of Teachers	20000	X	-	-	-
11-422-100-106	15-422-100-106	Other Salaries of Instruction	20020	X	-	-	-
11-422-100-178	15-422-100-178	Salaries of Teacher Tutors	20040	X	-	-	-
11-422-100-179	15-422-100-179	Salaries of Reading Specialists	20060	X	-	-	-
11-422-100-199	15-422-100-199	Unused Vacation Payment to Terminated / Retired Staff	20065	X	-	-	-
11-422-100-300	15-422-100-300	Purchased Professional and Technical Services	20080	X	-	-	-
11-422-100-500	15-422-100-500	Other Purchased Services (400-500	20100	X	-	-	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/ Ren	CSDD	Voc	APSSD
		series)					
11-422-100-610	15-422-100-610	General Supplies	20120	X	-	-	-
11-422-100-640	15-422-100-640	Textbooks	20140	X	-	-	-
11-422-100-800	15-422-100-800	Other Objects	20160	X	-	-	-
11-422-100-XXX	15-422-100-XXX	<b>Total Summer School - Instruction</b>	20180	X	-	-	-
11-422-200-100	15-422-200-100	Salaries	20500	X	-	-	-
11-422-200-199	15-422-200-199	Unused Vacation Payment to Terminated / Retired Staff	20505	X	-	-	-
11-422-200-300	15-422-200-300	Purchased Professional and Technical Services	20520	X	-	-	-
11-422-200-500	15-422-200-500	Purchased Services (400-500 series)	20540	X	-	-	-
11-422-200-600	15-422-200-600	Supplies and Materials	20560	X	-	-	-
11-422-200-800	15-422-200-800	Other Objects	20580	X	-	-	-
11-422-200-XXX	15-422-200-XXX	<b>Total Summer School - Support Services</b>	20600	X	-	-	-
11-422-XXX-XXX	15-422-XXX-XXX	<b>Total Summer School</b>	20620	X	-	-	-
11-423-100-101	15-423-100-101	Salaries of Teachers	21000	X	-	-	-
11-423-100-106	15-423-100-106	Other Salaries of Instruction	21020	X	-	-	-
11-423-100-178	15-423-100-178	Salaries of Teacher Tutors	21040	X	-	-	-
11-423-100-179	15-423-100-179	Salaries of Reading Specialists	21060	X	-	-	-
11-423-100-199	15-423-100-199	Unused Vacation Payment to Terminated / Retired Staff	21065	X	-	-	-
11-423-100-300	15-423-100-300	Purchased Professional and Technical Services	21080	X	-	-	-
11-423-100-500	15-423-100-500	Other Purchased Services (400-500 series)	21100	X	-	-	-
11-423-100-610	15-423-100-610	General Supplies	21120	X	-	-	-
11-423-100-640	15-423-100-640	Textbooks	21140	X	-	-	-
11-423-100-800	15-423-100-800	Other Objects	21160	X	-	-	-
11-423-100-XXX	15-423-100-XXX	<b>Total Instructional Alternative Education Program - Instruction</b>	21180	X	-	-	-
11-423-200-100	15-423-200-100	Salaries	21500	X	-	-	-
11-423-200-199	15-423-200-199	Unused Vacation Payment to Terminated / Retired Staff	21505	X	-	-	-
11-423-200-300	15-423-200-300	Purchased Professional and Technical Services	21520	X	-	-	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/ Ren	CSSD	Voc	APSSD
11-423-200-500	15-423-200-500	Purchased Services (400-500 series)	21540	X	-	-	-
11-423-200-600	15-423-200-600	Supplies and Materials	21560	X	-	-	-
11-423-200-800	15-423-200-800	Other Objects	21580	X	-	-	-
11-423-200-XXX	15-423-200-XXX	<b>Total Instructional Alternative Education Program – Support Services</b>	21600	X	-	-	-
11-423-XXX-XXX	15-423-XXX-XXX	<b>Total Instructional Alternative Education Program</b>	21620	X	-	-	-
11-424-100-101	15-424-100-101	Salaries of Teachers	22000	X	-	-	-
11-424-100-106	15-424-100-106	Other Salaries of Instruction	22020	X	-	-	-
11-424-100-178	15-424-100-178	Salaries of Teacher Tutors	22040	X	-	-	-
11-424-100-179	15-424-100-179	Salaries of Reading Specialists	22060	X	-	-	-
11-424-100-199	15-424-100-199	Unused Vacation Payment to Terminated / Retired Staff	22065	X	-	-	-
11-424-100-300	15-424-100-300	Purchased Professional and Technical Services	22080	X	-	-	-
11-424-100-500	15-424-100-500	Other Purchased Services (400-500 series)	22100	X	-	-	-
11-424-100-610	15-424-100-610	General Supplies	22120	X	-	-	-
11-424-100-640	15-424-100-640	Textbooks	22140	X	-	-	-
11-424-100-800	15-424-100-800	Other Objects	22160	X	-	-	-
11-424-100-XXX	15-424-100-XXX	<b>Total Other Supplemental/At-Risk Programs - Instruction</b>	22180	X	-	-	-
11-424-200-100	15-424-200-100	Salaries	22500	X	-	-	-
11-424-200-199	15-424-200-199	Unused Vacation Payment to Terminated / Retired Staff	22505	X	-	-	-
11-424-200-300	15-424-200-300	Purchased Professional and Technical Services	22520	X	-	-	-
11-424-200-500	15-424-200-500	Purchased Services (400-500 series)	22540	X	-	-	-
11-424-200-600	15-424-200-600	Supplies and Materials	22560	X	-	-	-
11-424-200-800	15-424-200-800	Other Objects	22580	X	-	-	-
11-424-200-XXX	15-424-200-XXX	<b>Total Other Supplemental/At-Risk Programs – Support Services</b>	22600	X	-	-	-
11-424-XXX-XXX	15-424-XXX-XXX	<b>Total Other Supplemental/At-Risk Programs</b>	22620	X	-	-	-
11-425-100-101	15-425-100-101	Salaries of Teachers	23000	X	-	-	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/ Ren	CSSD	Voc	APSSD
11-425-100-106	15-425-100-106	Other Salaries of Instruction	23020	X	-	-	-
11-425-100-178	15-425-100-178	Salaries of Teacher Tutors	23040	X	-	-	-
11-425-100-179	15-425-100-179	Salaries of Reading Specialists	23060	X	-	-	-
11-425-100-199	15-425-100-199	Unused Vacation Payment to Terminated / Retired Staff	23065	X	-	-	-
11-425-100-300	15-425-100-300	Purchased Professional and Technical Services	23080	X	-	-	-
11-425-100-500	15-425-100-500	Other Purchased Services (400-500 series)	23100	X	-	-	-
11-425-100-610	15-425-100-610	General Supplies	23120	X	-	-	-
11-425-100-640	15-425-100-640	Textbooks	23140	X	-	-	-
11-425-100-800	15-425-100-800	Other Objects	23160	X	-	-	-
11-425-100-XXX	15-425-100-XXX	<b>Total Other Alternative Education Program - Instruction</b>	23180	X	-	-	-
11-425-200-100	15-425-200-100	Salaries	23500	X	-	-	-
11-425-200-199	15-425-200-199	Unused Vacation Payment to Terminated / Retired Staff	23505	X	-	-	-
11-425-200-300	15-425-200-300	Purchased Professional and Technical Services	23520	X	-	-	-
11-425-200-500	15-425-200-500	Purchased Services (400-500 series)	23540	X	-	-	-
11-425-200-600	15-425-200-600	Supplies and Materials	23560	X	-	-	-
11-425-200-800	15-425-200-800	Other Objects	23580	X	-	-	-
11-425-200-XXX	15-425-200-XXX	<b>Total Other Alternative Education Program - Support Services</b>	23600	X	-	-	-
11-425-XXX-XXX	15-425-XXX-XXX	<b>Total Other Alternative Education Program</b>	23620	X	-	-	-
11-4XX-100-100	15-4XX-100-100	Salaries	25000	X	X	X	-
11-4XX-100-199	15-4XX-100-199	Unused Vacation Payment to Terminated / Retired Staff	25005	X	X	X	-
11-4XX-100-500	15-4XX-100-500	Purchased Services (300-500 series)	25020	X	X	X	-
11-4XX-100-600	15-4XX-100-600	Supplies and Materials	25040	X	X	X	-
11-4XX-100-800	15-4XX-100-800	Other Objects	25060	X	X	X	-
11-4XX-100-930	-	Transfers to Cover Deficit (Custodial Funds)	25080	X	X	X	-
11-4XX-100-XXX	15-4XX-100-XXX	<b>Total Other Instructional Programs - Instruction</b>	25100	X	X	X	-



Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSSD	Voc	APSSD
11-800-330-100	-	Salaries	27000	X	X	X	-
11-800-330-199	-	Unused Vacation Payment to Terminated / Retired Staff	27005	X	X	X	-
11-800-330-500	-	Purchased Services (300-500 series)	27020	X	X	X	-
11-800-330-600	-	Supplies and Materials	27040	X	X	X	-
11-800-330-800	-	Other Objects	27060	X	X	X	-
11-800-330-930	-	Transfers to Cover Deficit (Enterprise Funds)	27080	X	X	X	-
11-800-330-XXX	-	<b>Total Community Services Programs/Operations</b>	27100	X	X	X	-
11-000-100-561	-	Tuition to Other LEAs Within the State- Regular	29000	X	-	-	-
11-000-100-562	-	Tuition to Other LEAs Within the State- Special	29020	X	-	-	-
11-000-100-563	-	Tuition to County Vocational School District- Regular	29040	X	-	-	-
11-000-100-564	-	Tuition to County Vocational School District- Special	29060	X	-	-	-
11-000-100-565	-	Tuition to CSSD and Regional Day Schools	29080	X	-	-	-
11-000-100-566	-	Tuition to APSSD Within the State	29100	X	-	-	-
11-000-100-567	-	Tuition to APSSD and Other LEAs- Special – Out of State	29120	X	-	-	-
11-000-100-568	-	Tuition - State Facilities	29140	X	-	-	-
11-000-100-569	-	Tuition - Other	29160	X	-	-	-
11-000-100-570	-	Tuition to Non-Resident Renaissance School	29165	X	-	-	-
11-000-100-XXX	-	<b>Total Undistributed Expenditures - Instruction (Tuition)</b>	29180	X	-	-	-
11-000-211-100	15-000-211-100	Salaries	29500	X	X	X	X
11-000-211-171	15-000-211-171	Salaries of Drop-Out Prevention Officer/Coordinators	29520	X	X	X	-
11-000-211-172	15-000-211-172	Salaries of Family Support Teams	29540	X	X	X	X
11-000-211-173	15-000-211-173	Salaries of Family Liaisons/Community Parent Involvement Specialists	29560	X	X	X	X
11-000-211-174	15-000-211-174	Salaries of Community/School Coordinators	29580	X	X	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/ Ren	CSSD	Voc	APSSD
11-000-211-199	15-000-211-199	Unused Vacation Payment to Terminated / Retired Staff	29585	X	X	X	X
11-000-211-210	-	Group Insurance	29590	-	-	-	X
11-000-211-220	-	Social Security Contributions	29591	-	-	-	X
11-000-211-249	-	Pension Contributions	29592	-	-	-	X
11-000-211-250	-	Unemployment Compensation	29593	-	-	-	X
11-000-211-260	-	Workmen's Compensation	29594	-	-	-	X
11-000-211-270	-	Health Benefits	29595	-	-	-	X
11-000-211-280	-	Tuition Reimbursement	29596	-	-	-	X
11-000-211-290	-	Other Employee Benefits	29597	-	-	-	X
11-000-211-299	-	Unused Sick Payment to Terminated / Retired Staff	29598	-	-	-	X
11-000-211-300	15-000-211-300	Purchased Professional and Technical Services	29600	X	X	X	X
11-000-211-580	-	Travel – All Other	29610	-	-	-	X
11-000-211-581	-	Travel for Regular Business	29611	-	-	-	X
11-000-211-500	15-000-211-500	Other Purchased Services (400-500 series)	29620	X	X	X	X
11-000-211-600	15-000-211-600	Supplies and Materials	29640	X	X	X	X
11-000-211-730	-	Equipment	29650	-	-	-	X
11-000-211-800	15-000-211-800	Other Objects	29660	X	X	X	X
11-000-211-XXX	15-000-211-XXX	<b>Total Undistributed Expenditures - Attendance and Social Work</b>	29680	X	X	X	X
11-000-212-100	-	Salaries – School Social Workers	30000	-	-	-	X
11-000-212-199	-	Unused Vacation Payment to Terminated / Retired Staff	30020	-	-	-	X
11-000-212-210	-	Group Insurance	30025	-	-	-	X
11-000-212-220	-	Social Security Contributions	30026	-	-	-	X
11-000-212-249	-	Pension Contributions	30027	-	-	-	X
11-000-212-250	-	Unemployment Compensation	30028	-	-	-	X
11-000-212-260	-	Workmen's Compensation	30029	-	-	-	X
11-000-212-270	-	Health Benefits	30030	-	-	-	X
11-000-212-280	-	Tuition Reimbursement	30031	-	-	-	X
11-000-212-290	-	Other Employee Benefits	30032	-	-	-	X
11-000-212-299	-	Unused Sick Payment to Terminated / Retired Staff	30033	-	-	-	X

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSSD	Voc	APSSD
11-000-212-XXX	-	<b>Total School Social Worker</b>	30250	-	-	-	X
11-000-213-100	15-000-213-100	Salaries	30500	X	X	X	X
11-000-213-175	15-000-213-175	Salaries of Social Services Coordinators	30520	X	X	X	-
11-000-213-199	15-000-213-199	Unused Vacation Payment to Terminated / Retired Staff	30525	X	X	X	X
11-000-213-210	-	Group Insurance	30530	-	-	-	X
11-000-213-220	-	Social Security Contributions	30531	-	-	-	X
11-000-213-249	-	Pension Contributions	30532	-	-	-	X
11-000-213-250	-	Unemployment Compensation	30533	-	-	-	X
11-000-213-260	-	Workmen's Compensation	30534	-	-	-	X
11-000-213-270	-	Health Benefits	30535	-	-	-	X
11-000-213-280	-	Tuition Reimbursement	30536	-	-	-	X
11-000-213-290	-	Other Employee Benefits	30537	-	-	-	X
11-000-213-299	-	Unused Sick Payment to Terminated / Retired Staff	30538	-	-	-	X
11-000-213-300	15-000-213-300	Purchased Professional and Technical Services	30540	X	X	X	X
11-000-213-500	15-000-213-500	Other Purchased Services (400-500 series)	30560	X	X	X	X
11-000-213-580	-	Travel – All Other	30570	-	-	-	X
11-000-213-581	-	Travel for Regular Business	30571	-	-	-	X
11-000-213-600	15-000-213-600	Supplies and Materials	30580	X	X	X	X
11-000-213-730	-	Equipment	30590	-	-	-	X
11-000-213-800	15-000-213-800	Other Objects	30600	X	X	X	X
11-000-213-XXX	15-000-213-XXX	<b>Total Undistributed Expenditures - Health Services</b>	30620	X	X	X	X
11-000-214-100	-	Salaries - School Nurse (Instructional Only)	31000	-	-	-	X
11-000-214-199	-	Unused Vacation Payment to Terminated / Retired Staff	31020	-	-	-	X
11-000-214-210	-	Group Insurance	31025	-	-	-	X
11-000-214-220	-	Social Security Contributions	31026	-	-	-	X
11-000-214-249	-	Pension Contributions	31027	-	-	-	X
11-000-214-250	-	Unemployment Compensation	31028	-	-	-	X

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSDD	Voc	APSSD
11-000-214-260	-	Workmen's Compensation	31029	-	-	-	X
11-000-214-270	-	Health Benefits	31030	-	-	-	X
11-000-214-280	-	Tuition Reimbursement	31031	-	-	-	X
11-000-214-290	-	Other Employee Benefits	31032	-	-	-	X
11-000-214-299	-	Unused Sick Payment to Terminated / Retired Staff	31033	-	-	-	X
11-000-214-XXX	-	<b>Total School Nurse (Instruction)</b>	31250	-	-	-	X
11-000-215-100	-	Salaries	31300	-	-	-	X
11-000-215-199	-	Unused Vacation Payment to Terminated / Retired Staff	31303	-	-	-	X
11-000-215-210	-	Group Insurance	31305	-	-	-	X
11-000-215-220	-	Social Security Contributions	31306	-	-	-	X
11-000-215-249	-	Pension Contributions	31307	-	-	-	X
11-000-215-250	-	Unemployment Compensation	31308	-	-	-	X
11-000-215-260	-	Workmen's Compensation	31309	-	-	-	X
11-000-215-270	-	Health Benefits	31310	-	-	-	X
11-000-215-280	-	Tuition Reimbursement	31311	-	-	-	X
11-000-215-290	-	Other Employee Benefits	31312	-	-	-	X
11-000-215-299	-	Unused Sick Payment to Terminated / Retired Staff	31313	-	-	-	X
11-000-215-320	-	Purchased Professional and Technical Services	31340	-	-	-	X
11-000-215-580	-	Travel – All Other	31350	-	-	-	X
11-000-215-581	-	Travel for Regular Business	31351	-	-	-	X
11-000-215-600	-	Supplies and Materials	31360	-	-	-	X
11-000-215-730	-	Equipment	31370	-	-	-	X
11-000-215-800	-	Other Objects	31380	-	-	-	X
11-000-215-XXX	-	<b>Total Undistributed Expenditures - Speech, OT, PT and Related Services (Instruction)</b>	31400	-	-	-	X
11-000-216-100	-	Salaries	40500	X	X	X	-
11-000-216-199	-	Unused Vacation Payment to Terminated / Retired Staff	40505	X	X	X	-
11-000-216-320	-	Purchased Professional - Educational Services	40520	X	X	X	-
11-000-216-600	-	Supplies and Materials	40540	X	X	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSSD	Voc	APSSD
11-000-216-800	-	Other Objects	40560	X	X	X	-
11-000-216-XXX	-	<b>Total Undistributed Expenditures - Speech, OT, PT and Related Services</b>	40580	X	X	X	-
11-000-217-100	-	Salaries	41000	X	X	X	X
11-000-217-199	-	Unused Vacation Payment to Terminated / Retired Staff	41005	X	X	X	X
11-000-217-210	-	Group Insurance	41010	-	-	-	X
11-000-217-220	-	Social Security Contributions	41011	-	-	-	X
11-000-217-249	-	Pension Contributions	41012	-	-	-	X
11-000-217-250	-	Unemployment Compensation	41013	-	-	-	X
11-000-217-260	-	Workmen's Compensation	41014	-	-	-	X
11-000-217-270	-	Health Benefits	41015	-	-	-	X
11-000-217-280	-	Tuition Reimbursement	41016	-	-	-	X
11-000-217-290	-	Other Employee Benefits	41017	-	-	-	X
11-000-217-299	-	Unused Sick Payment to Terminated / Retired Staff	41018	-	-	-	X
11-000-217-320	-	Purchased Professional - Educational Services	41020	X	X	X	X
11-000-217-580	-	Travel – All Other	41030	-	-	-	X
11-000-217-581	-	Travel for Regular Business	41031	-	-	-	X
11-000-217-600	-	Supplies and Materials	41040	X	X	X	X
11-000-217-730	-	Equipment	41050	-	-	-	X
11-000-217-800	-	Other Objects	41060	X	X	X	X
11-000-217-XXX	-	<b>Total Undistributed Expenditures - Other Support Services - Students - Extraordinary Services</b>	41080	X	X	X	X
11-000-218-104	15-000-218-104	Salaries of Other Professional Staff	41500	X	-	X	X
11-000-218-105	15-000-218-105	Salaries of Secretarial and Clerical Assistants	41520	X	-	X	X
11-000-218-110	15-000-218-110	Other Salaries	41540	X	-	X	X
11-000-218-172	-	Salaries of Family Support Teams - Guidance	41542	-	-	-	X
11-000-218-173	-	Salaries of Family Liaisons/Community Parent Involvement Specialists - Guidance	41543	-	-	-	X

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSSD	Voc	APSSD
11-000-218-199	15-000-218-199	Unused Vacation Payment to Terminated / Retired Staff	41545	X	-	X	X
11-000-218-210	-	Group Insurance	41550	-	-	-	X
11-000-218-220	-	Social Security Contributions	41551	-	-	-	X
11-000-218-249	-	Pension Contributions	41552	-	-	-	X
11-000-218-250	-	Unemployment Compensation	41553	-	-	-	X
11-000-218-260	-	Workmen's Compensation	41554	-	-	-	X
11-000-218-270	-	Health Benefits	41555	-	-	-	X
11-000-218-280	-	Tuition Reimbursement	41556	-	-	-	X
11-000-218-290	-	Other Employee Benefits	41557	-	-	-	X
11-000-218-299	-	Unused Sick Payment to Terminated / Retired Staff	41558	-	-	-	X
11-000-218-320	15-000-218-320	Purchased Professional - Educational Services	41560	X	-	X	X
11-000-218-390	15-000-218-390	Other Purchased Prof. and Tech. Services	41580	X	-	X	X
11-000-218-500	15-000-218-500	Other Purchased Services (400-500 series)	41600	X	-	X	X
11-000-218-580	-	Travel – All Other	41610	-	-	-	X
11-000-218-581	-	Travel for Regular Business	41611	-	-	-	X
11-000-218-600	15-000-218-600	Supplies and Materials	41620	X	-	X	X
11-000-218-730	-	Equipment	41630	-	-	-	X
11-000-218-800	15-000-218-800	Other Objects	41640	X	-	X	X
11-000-218-894	-	Miscellaneous Expenditures – Meetings/Other	41645	-	-	-	X
11-000-218-XXX	15-000-218-XXX	<b>Total Undistributed Expenditures - Guidance</b>	41660	X	-	X	X
11-000-219-104	-	Salaries of Other Professional Staff	42000	X	X	X	-
11-000-219-105	-	Salaries of Secretarial and Clerical Assistants	42020	X	X	X	-
11-000-219-110	-	Other Salaries	42040	X	X	X	-
11-000-219-199	-	Unused Vacation Payment to Terminated / Retired Staff	42045	X	X	X	-
11-000-219-320	-	Purchased Professional - Educational Services	42060	X	X	X	-
11-000-219-390	-	Other Purchased Prof. and Tech. Services	42080	X	X	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/ Ren	CSSD	Voc	APSSD
11-000-219-500	-	Other Purchased Services (400-500 series)	42100	X	X	X	-
11-000-219-591	-	Residential Costs	42120	X	-	-	-
11-000-219-600	-	Supplies and Materials	42160	X	X	X	-
11-000-219-800	-	Other Objects	42180	X	X	X	-
11-000-219-XXX	-	<b>Total Undistributed Expenditures - Child Study Teams</b>	42200	X	X	X	-
11-000-221-102	15-000-221-102	Salaries of Supervisor of Instruction	43000	X	X	X	X
11-000-221-104	15-000-221-104	Salaries of Other Professional Staff	43020	X	X	X	X
11-000-221-105	15-000-221-105	Salaries of Secretaries and Clerical Assistants	43040	X	X	X	X
11-000-221-110	15-000-221-110	Other Salaries	43060	X	X	X	X
11-000-221-199	15-000-221-199	Unused Vacation Payment to Terminated / Retired Staff	43065	X	X	X	X
11-000-221-176	15-000-221-176	Salaries of Facilitators, Math and Literacy Coaches	43080	X	X	X	-
11-000-221-210	-	Group Insurance	43085	-	-	-	X
11-000-221-220	-	Social Security Contributions	43086	-	-	-	X
11-000-221-249	-	Pension Contributions	43087	-	-	-	X
11-000-221-250	-	Unemployment Compensation	43088	-	-	-	X
11-000-221-260	-	Workmen's Compensation	43089	-	-	-	X
11-000-221-270	-	Health Benefits	43090	-	-	-	X
11-000-221-280	-	Tuition Reimbursement	43091	-	-	-	X
11-000-221-290	-	Other Employee Benefits	43092	-	-	-	X
11-000-221-299	-	Unused Sick Payment to Terminated / Retired Staff	43093	-	-	-	X
11-000-221-320	15-000-221-320	Purchased Professional - Educational Services	43100	X	X	X	X
11-000-221-390	15-000-221-390	Other Purchased Professional and Technical Services	43120	X	X	X	X
11-000-221-500	15-000-221-500	Other Purchased Services (400-500)	43140	X	X	X	X
11-000-221-580	-	Travel – All Other	43150	-	-	-	X
11-000-221-581	-	Travel for Regular Business	43151	-	-	-	X
11-000-221-600	15-000-221-600	Supplies and Materials	43160	X	X	X	X
11-000-221-730	-	Equipment	43170	-	-	-	X

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSSD	Voc	APSSD
11-000-221-800	15-000-221-800	Other Objects	43180	X	X	X	X
11-000-221-XXX	15-000-221-XXX	<b>Total Undistributed Expenditures - Improvement of Instruction Services</b>	43200	X	X	X	X
11-000-222-100	15-000-222-100	Salaries – Regular	43500	X	X	X	X
11-000-222-110	-	Salaries - Other	43505	-	-	-	X
11-000-222-177	15-000-222-177	Salaries of Technology Coordinators	43520	X	X	X	X
11-000-222-199	15-000-222-199	Unused Vacation Payment to Terminated / Retired Staff	43525	X	X	X	X
11-000-222-210	-	Group Insurance	43530	-	-	-	X
11-000-222-220	-	Social Security Contributions	43531	-	-	-	X
11-000-222-249	-	Pension Contributions	43532	-	-	-	X
11-000-222-250	-	Unemployment Compensation	43533	-	-	-	X
11-000-222-260	-	Workmen's Compensation	43534	-	-	-	X
11-000-222-270	-	Health Benefits	43535	-	-	-	X
11-000-222-280	-	Tuition Reimbursement	43536	-	-	-	X
11-000-222-290	-	Other Employee Benefits	43537	-	-	-	X
11-000-222-299	-	Unused Sick Payment to Terminated / Retired Staff	43538	-	-	-	X
11-000-222-300	15-000-222-300	Purchased Professional and Technical Services	43540	X	X	X	X
11-000-222-500	15-000-222-500	Other Purchased Services (400-500 series)	43560	X	X	X	X
11-000-222-580	-	Travel – All Other	43570	-	-	-	X
11-000-222-581	-	Travel for Regular Business	43571	-	-	-	X
11-000-222-600	15-000-222-600	Supplies and Materials	43580	X	X	X	X
11-000-222-730	-	Equipment	43590	-	-	-	X
11-000-222-800	15-000-222-800	Other Objects	43600	X	X	X	X
11-000-222-XXX	15-000-222-XXX	<b>Total Undistributed Expenditures - Education Media Services/Library</b>	43620	X	X	X	X
11-000-223-102	-	Salaries of Supervisors of Instruction	44000	X	X	X	X
11-000-223-104	-	Salaries of Other Professional Staff	44020	X	X	X	X
11-000-223-105	-	Salaries of Secretarial and Clerical Assistants	44040	X	X	X	X
11-000-223-110	-	Other Salaries	44060	X	X	X	X



Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSSD	Voc	APSSD
11-000-223-199	-	Unused Vacation Payment to Terminated / Retired Staff	44065	X	X	X	X
11-000-223-210	-	Group Insurance	44070	-	-	-	X
11-000-223-220	-	Social Security Contributions	44071	-	-	-	X
11-000-223-249	-	Pension Contributions	44072	-	-	-	X
11-000-223-250	-	Unemployment Compensation	44073	-	-	-	X
11-000-223-260	-	Workmen's Compensation	44074	-	-	-	X
11-000-223-270	-	Health Benefits	44075	-	-	-	X
11-000-223-280	-	Tuition Reimbursement	44076	-	-	-	X
11-000-223-290	-	Other Employee Benefits	44077	-	-	-	X
11-000-223-299	-	Unused Sick Payment to Terminated / Retired Staff	44078	-	-	-	X
11-000-223-320	15-000-223-320	Purchased Professional - Educational Services	44080	X	X	X	X
11-000-223-390	15-000-223-390	Other Purchased Prof. and Tech. Services	44100	X	X	X	X
11-000-223-500	15-000-223-500	Other Purchased Services (400-500 series)	44120	X	X	X	X
11-000-223-580	-	Travel – All Other	44130	-	-	-	X
11-000-223-581	-	Travel for Regular Business	44131	-	-	-	X
11-000-223-600	15-000-223-600	Supplies and Materials	44140	X	X	X	X
11-000-223-730	-	Equipment	44150	-	-	-	X
11-000-223-800	15-000-223-800	Other Objects	44160	X	X	X	X
11-000-223-XXX	15-000-223-XXX	<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	44180	X	X	X	X
11-000-224-101	-	Salaries - School Librarians	43650	-	-	-	X
11-000-224-199	-	Unused Vacation Payment to Terminated / Retired Staff	43660	-	-	-	X
11-000-224-210	-	Group Insurance	43665	-	-	-	X
11-000-224-220	-	Social Security Contributions	43666	-	-	-	X
11-000-224-249	-	Pension Contributions	43667	-	-	-	X
11-000-224-250	-	Unemployment Compensation	43668	-	-	-	X
11-000-224-260	-	Workmen's Compensation	43669	-	-	-	X
11-000-224-270	-	Health Benefits	43670	-	-	-	X
11-000-224-280	-	Tuition Reimbursement	43671	-	-	-	X

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSSD	Voc	APSSD
11-000-224-290	-	Other Employee Benefits	43672	-	-	-	X
11-000-224-299	-	Unused Sick Payment to Terminated / Retired Staff	43673	-	-	-	X
11-000-224-XXX	-	<b>Total School Librarians Salary and Fringe Benefits (Only)</b>	43700	-	-	-	X
11-000-230-100	-	Salaries	45000	X	X	X	X
11-000-230-108	-	Salaries of Attorneys	45020	X	X	X	-
11-000-230-109	-	Salaries - Governance Staff (BOE Direct Reports Only)	45025	X	X	X	-
11-000-230-180	-	Salaries of State Monitors	45030	X	-	-	-
11-000-230-181	-	Repayment of Principal - NJDOE Loan	45031	X	X	X	-
11-000-230-182	-	Interest Expense - NJDOE Loan	45032	X	X	X	-
11-000-230-199	-	Unused Vacation Payment to Terminated / Retired Staff	45035	X	X	X	X
11-000-230-331	-	Legal Services ( <b>Note: APSSD – Not Litigation Related Legal Services</b> )	45040	X	X	X	X
11-000-230-332	-	Audit Fees	45060	X	X	X	X
11-000-230-333	-	Expenditure and Internal Control Audit Fees	45070	X	X	X	-
11-000-230-334	-	Architectural/Engineering Services	45080	X	X	X	-
11-000-230-336	-	Legal Services – Litigation First \$15,000	45085	-	-	-	X
11-000-230-337	-	Legal Services – Litigation Above \$15,000	45086	-	-	-	X
11-000-230-339	-	Other Purchased Professional Services	45100	X	X	X	X
11-000-230-340	-	Purchased Technical Services	45120	X	X	X	X
11-000-230-530	-	Communications / Telephone	45140	X	X	X	X
11-000-230-580	-	Travel – All Other	45150	-	-	-	X
11-000-230-581	-	Travel for Regular Business	45151	-	-	-	X
11-000-230-585	-	BOE Other Purchased Services	45160	X	X	X	-
11-000-230-590	-	Miscellaneous Purchased Services (400- 500) [Other than 530 and 585]	45180	X	X	X	X
11-000-230-610	-	General Supplies	45200	X	X	X	X
11-000-230-630	-	BOE In-House Training/Meeting Supplies	45220	X	X	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/ Ren	CSSD	Voc	APSSD
11-000-230-730	-	Equipment	45230	-	-	-	X
11-000-230-820	-	Judgments Against the School Entity	45240	X	X	X	X
11-000-230-821	-	Affordable Care Act – Employer Shared Responsibility Payment	45241	X	X	X	-
11-000-230-822	-	Affordable Care Act – Information Reporting Penalties	45242	X	X	X	-
11-000-230-890	-	Miscellaneous Expenditures	45260	X	X	X	X
11-000-230-891	-	Miscellaneous Expenditures - Advertising (Restricted)	45261	-	-	-	X
11-000-230-892	-	Miscellaneous Expenditures - Entertainment	45262	-	-	-	X
11-000-230-893	-	Miscellaneous Expenditures - Real Estate	45263	-	-	-	X
11-000-230-895	-	BOE Membership Dues and Fees	45280	X	X	X	-
11-000-230-897	-	Miscellaneous Expenditures - Bad Debts	45281	-	-	-	X
11-000-230-210	-	Group Insurance	45290	-	-	-	X
11-000-230-220	-	Social Security Contributions	45291	-	-	-	X
11-000-230-249	-	Pension Contributions	45292	-	-	-	X
11-000-230-250	-	Unemployment Compensation	45293	-	-	-	X
11-000-230-260	-	Workmen's Compensation	45294	-	-	-	X
11-000-230-270	-	Health Benefits	45295	-	-	-	X
11-000-230-280	-	Tuition Reimbursement	45296	-	-	-	X
11-000-230-290	-	Other Employee Benefits	45297	-	-	-	X
11-000-230-299	-	Unused Sick Payment to Terminated / Retired Staff	45298	-	-	-	X
11-000-230-XXX	-	<b>Total Undistributed Expenditures - Support Services - General Administration</b>	45300	X	X	X	X
11-000-240-103	15-000-240-103	Salaries of Principals / Assistant Principals / Program Directors	46000	X	X	X	X
11-000-240-104	15-000-240-104	Salaries of Other Professional Staff	46020	X	X	X	X
11-000-240-105	15-000-240-105	Salaries of Secretarial and Clerical Assistants	46040	X	X	X	X
11-000-240-110	15-000-240-110	Other Salaries	46060	X	X	X	X
11-000-240-199	15-000-240-199	Unused Vacation Payment to Terminated / Retired Staff	46065	X	X	X	X

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSSD	Voc	APSSD
11-000-240-210	-	Group Insurance	46070	-	-	-	X
11-000-240-220	-	Social Security Contributions	46071	-	-	-	X
11-000-240-249	-	Pension Contributions	46072	-	-	-	X
11-000-240-250	-	Unemployment Compensation	46073	-	-	-	X
11-000-240-260	-	Workmen's Compensation	46074	-	-	-	X
11-000-240-270	-	Health Benefits	46075	-	-	-	X
11-000-240-280	-	Tuition Reimbursement	46076	-	-	-	X
11-000-240-290	-	Other Employee Benefits	46077	-	-	-	X
11-000-240-299	-	Unused Sick Payment to Terminated / Retired Staff	46078	-	-	-	X
11-000-240-300	15-000-240-300	Purchased Professional and Technical Services	46080	X	X	X	X
11-000-240-500	15-000-240-500	Other Purchased Services (400-500 series)	46100	X	X	X	X
11-000-240-580	-	Travel – All Other	46110	-	-	-	X
11-000-240-581	-	Travel for Regular Business	46111	-	-	-	X
11-000-240-600	15-000-240-600	Supplies and Materials	46120	X	X	X	X
11-000-240-730	-	Equipment	46130	-	-	-	X
11-000-240-800	15-000-240-800	Other Objects	46140	X	X	X	X
11-000-240-XXX	15-000-240-XXX	<b>Total Undistributed Expenditures - Support Services - School Administration</b>	46160	X	X	X	X
11-000-251-100	-	Salaries	47000	X	X	X	X
11-000-251-199	-	Unused Vacation Payment to Terminated / Retired Staff	47005	X	X	X	X
11-000-251-210	-	Group Insurance	47010	-	-	-	X
11-000-251-220	-	Social Security Contributions	47011	-	-	-	X
11-000-251-249	-	Pension Contributions	47012	-	-	-	X
11-000-251-250	-	Unemployment Compensation	47013	-	-	-	X
11-000-251-260	-	Workmen's Compensation	47014	-	-	-	X
11-000-251-270	-	Health Benefits	47015	-	-	-	X
11-000-251-280	-	Tuition Reimbursement	47016	-	-	-	X
11-000-251-290	-	Other Employee Benefits	47017	-	-	-	X
11-000-251-299	-	Unused Sick Payment to Terminated / Retired Staff	47018	-	-	-	X
11-000-251-330	-	Purchased Professional Services	47020	X	X	X	X

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSSD	Voc	APSSD
11-000-251-335	-	Purchased Professional Services - Public Relations Costs	47025	X	X	X	X
11-000-251-340	-	Purchased Technical Services	47040	X	X	X	X
11-000-251-580	-	Travel – All Other	47050	-	-	-	X
11-000-251-581	-	Travel for Regular Business	47051	-	-	-	X
11-000-251-592	-	Miscellaneous Purchased Services (400- 500) [Other Than 594]	47060	X	X	X	X
11-000-251-594	-	Sale/Lease-back Payments	47080	X	X	X	-
11-000-251-600	-	Supplies and Materials	47100	X	X	X	X
11-000-251-730	-	Equipment	47110	-	-	-	X
11-000-251-831	-	Interest on Current Loans	47120	X	X	X	X
11-000-251-832	-	Interest on Lease Purchase Agreements	47140	X	X	X	X
11-000-251-836	-	Interest on Bond Anticipation Notes (BANs)	47160	X	X	X	-
11-000-251-890	-	Miscellaneous Expenditures	47180	X	X	X	X
11-000-251-897	-	Shared Service Agreement – Board of County Commissioners	47190	-	X	X	-
11-000-251-898	-	Miscellaneous Expenditures – Corporate Taxes Levied on Tuition	47195	-	-	-	X
11-000-251-XXX	-	<b>Total Undistributed Expenditures - Central Services</b>	47200	X	X	X	X
11-000-252-100	-	Salaries	47500	X	X	X	X
11-000-252-199	-	Unused Vacation Payment to Terminated / Retired Staff	47505	X	X	X	X
11-000-252-210	-	Group Insurance	47510	-	-	-	X
11-000-252-220	-	Social Security Contributions	47511	-	-	-	X
11-000-252-249	-	Pension Contributions	47512	-	-	-	X
11-000-252-250	-	Unemployment Compensation	47513	-	-	-	X
11-000-252-260	-	Workmen's Compensation	47514	-	-	-	X
11-000-252-270	-	Health Benefits	47515	-	-	-	X
11-000-252-280	-	Tuition Reimbursement	47516	-	-	-	X
11-000-252-290	-	Other Employee Benefits	47517	-	-	-	X
11-000-252-299	-	Unused Sick Payment to Terminated / Retired Staff	47518	-	-	-	X
11-000-252-330	-	Purchased Professional Services	47520	X	X	X	X

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/ Ren	CSSD	Voc	APSSD
11-000-252-340	-	Purchased Technical Services	47540	X	X	X	X
11-000-252-500	-	Other Purchased Services (400-500 series)	47560	X	X	X	X
11-000-252-580	-	Travel – All Other	47570	-	-	-	X
11-000-252-581	-	Travel for Regular Business	47571	-	-	-	X
11-000-252-600	-	Supplies and Materials	47580	X	X	X	X
11-000-252-730	-	Equipment	47590	-	-	-	X
11-000-252-800	-	Other Objects	47600	X	X	X	X
11-000-252-XXX	-	<b>Total Undistributed Expenditures - Administrative Information Technology</b>	47620	X	X	X	X
11-000-261-100	-	Salaries	48500	X	X	X	-
11-000-261-199	-	Unused Vacation Payment to Terminated / Retired Staff	48505	X	X	X	-
11-000-261-420	-	Cleaning, Repair, and Maintenance Services	48520	X	X	X	-
11-000-261-421	-	Lead Testing of Drinking Water	48530	X	X	X	X
11-000-261-610	-	General Supplies	48540	X	X	X	-
11-000-261-800	-	Other Objects	48560	X	X	X	-
11-000-261-XXX	-	<b>Total Undistributed Expenditures - Required Maintenance for School Facilities</b>	48580	X	X	X	X
11-000-262-100	-	Salaries	49000	X	X	X	X
11-000-262-107	15-000-262-107	Salaries of Non-Instructional Aides	49020	X	X	X	-
11-000-262-199	-	Unused Vacation Payment to Terminated / Retired Staff	49025	X	X	X	X
11-000-262-210	-	Group Insurance	49030	-	-	-	X
11-000-262-220	-	Social Security Contributions	49031	-	-	-	X
11-000-262-249	-	Pension Contributions	49032	-	-	-	X
11-000-262-250	-	Unemployment Compensation	49033	-	-	-	X
11-000-262-260	-	Workmen's Compensation	49034	-	-	-	X
11-000-262-270	-	Health Benefits	49035	-	-	-	X
11-000-262-280	-	Tuition Reimbursement	49036	-	-	-	X
11-000-262-290	-	Other Employee Benefits	49037	-	-	-	X
11-000-262-299	-	Unused Sick Payment to Terminated / Retired Staff	49038	-	-	-	X

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSDD	Voc	APSSD
11-000-262-300	-	Purchased Professional and Technical Services	49040	X	X	X	X
11-000-262-420	-	Cleaning, Repair, and Maintenance Services	49060	X	X	X	X
11-000-262-441	-	Rental of Land and Building Other than Lease Purchase Agreement	49080	X	X	X	X
11-000-262-444	-	Lease Purchase Payments- Energy Savings Improvement Program	49100	X	X	X	-
11-000-262-490	-	Other Purchased Property Services	49120	X	X	X	X
11-000-262-520	-	Insurance	49140	X	X	X	X
11-000-262-580	-	Travel – All Other	49150	-	-	-	X
11-000-262-581	-	Travel for Regular Business	49151	-	-	-	X
11-000-262-590	-	Miscellaneous Purchased Services	49160	X	X	X	X
11-000-262-610	15-000-262-610	General Supplies	49180	X	X	X	X
11-000-262-621	-	Energy (Natural Gas)	49200	X	X	X	X
11-000-262-622	-	Energy (Electricity)	49220	X	X	X	X
11-000-262-624	-	Energy (Oil)	49240	X	X	X	X
11-000-262-626	-	Energy (Gasoline)	49260	X	X	X	X
11-000-262-730	-	Equipment	49270	-	-	-	X
11-000-262-800	-	Other Objects	49280	X	X	X	X
11-000-262-837	-	Interest - Energy Savings Improvement Program Bonds	49300	X	X	X	-
11-000-262-917	-	Principal - Energy Savings Improvement Program Bonds	49320	X	X	X	-
11-000-262-XXX	15-000-262-XXX	<b>Total Undistributed Expenditures - Custodial Services</b>	49340	X	X	X	X
11-000-263-100	-	Salaries	50000	X	X	X	X
11-000-263-199	-	Unused Vacation Payment to Terminated / Retired Staff	50005	X	X	X	X
11-000-263-210	-	Group Insurance	50010	-	-	-	X
11-000-263-220	-	Social Security Contributions	50011	-	-	-	X
11-000-263-249	-	Pension Contributions	50012	-	-	-	X
11-000-263-250	-	Unemployment Compensation	50013	-	-	-	X
11-000-263-260	-	Workmen's Compensation	50014	-	-	-	X
11-000-263-270	-	Health Benefits	50015	-	-	-	X
11-000-263-280	-	Tuition Reimbursement	50016	-	-	-	X

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSDD	Voc	APSSD
11-000-263-290	-	Other Employee Benefits	50017	-	-	-	X
11-000-263-299	-	Unused Sick Payment to Terminated / Retired Staff	50018	-	-	-	X
11-000-263-300	-	Purchased Professional and Technical Services	50020	X	X	X	X
11-000-263-420	-	Cleaning, Repair, and Maintenance Services	50040	X	X	X	X
11-000-263-580	-	Travel – All Other	50050	-	-	-	X
11-000-263-581	-	Travel for Regular Business	50051	-	-	-	X
11-000-263-610	-	General Supplies	50060	X	X	X	X
11-000-263-730	-	Equipment	50070	-	-	-	X
11-000-263-800	-	Other Objects	50080	X	X	X	X
11-000-263-XXX	-	<b>Total Undistributed Expenditures - Care and Upkeep of Grounds</b>	50100	X	X	X	X
11-000-266-100	15-000-266-100	Salaries	51000	X	X	X	X
11-000-266-199	15-000-266-199	Unused Vacation Payment to Terminated / Retired Staff	51005	X	X	X	X
11-000-266-210	-	Group Insurance	51010	-	-	-	X
11-000-266-220	-	Social Security Contributions	51011	-	-	-	X
11-000-266-249	-	Pension Contributions	51012	-	-	-	X
11-000-266-250	-	Unemployment Compensation	51013	-	-	-	X
11-000-266-260	-	Workmen's Compensation	51014	-	-	-	X
11-000-266-270	-	Health Benefits	51015	-	-	-	X
11-000-266-280	-	Tuition Reimbursement	51016	-	-	-	X
11-000-266-290	-	Other Employee Benefits	51017	-	-	-	X
11-000-266-299	-	Unused Sick Payment to Terminated / Retired Staff	51018	-	-	-	X
11-000-266-300	15-000-266-300	Purchased Professional and Technical Services	51020	X	X	X	X
11-000-266-420	15-000-266-420	Cleaning, Repair, and Maintenance Services	51040	X	X	X	X
11-000-266-580	-	Travel – All Other	51050	-	-	-	X
11-000-266-581	-	Travel for Regular Business	51051	-	-	-	X
11-000-266-610	15-000-266-610	General Supplies	51060	X	X	X	X
11-000-266-730	-	Equipment	51070	-	-	-	X
11-000-266-800	15-000-266-800	Other Objects	51080	X	X	X	X



Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSSD	Voc	APSSD
11-000-266-XXX	-	<b>Total Security</b>	51100	X	X	X	X
11-000-26X-XXX	-	<b>Total Undistributed Expenditures - Operations and Maintenance of Plant Services</b>	51120	X	X	X	X
11-000-270-107	-	Salaries of Non-Instructional Aides	52000	X	-	X	-
11-000-270-160	-	Salaries for Pupil Transportation (Between Home and School) - Regular	52020	X	-	X	-
11-000-270-161	-	Salaries for Pupil Transportation (Between Home and School) - Special Education	52040	X	-	X	-
11-000-270-162	-	Salaries for Pupil Transportation (Other than Between Home and School)	52060	X	X	X	X
11-000-270-163	-	Salaries for Pupil Transportation (Between Home and School) – Non-Public School	52080	X	X	X	-
11-000-270-199	-	Unused Vacation Payment to Terminated / Retired Staff	52085	X	X	X	X
11-000-270-210	-	Group Insurance	52090	-	-	-	X
11-000-270-220	-	Social Security Contributions	52091	-	-	-	X
11-000-270-249	-	Pension Contributions	52092	-	-	-	X
11-000-270-250	-	Unemployment Compensation	52093	-	-	-	X
11-000-270-260	-	Workmen's Compensation	52094	-	-	-	X
11-000-270-270	-	Health Benefits	52095	-	-	-	X
11-000-270-280	-	Tuition Reimbursement	52096	-	-	-	X
11-000-270-290	-	Other Employee Benefits	52097	-	-	-	X
11-000-270-299	-	Unused Sick Payment to Terminated / Retired Staff	52098	-	-	-	X
11-000-270-350	-	Management Fee - ESC and CTSA Transportation Program	52100	X	-	X	-
11-000-270-390	-	Other Purchased Professional and Technical Services	52120	X	X	X	X
11-000-270-420	-	Cleaning, Repair, and Maintenance Services	52140	X	X	X	X
11-000-270-442	-	Rental Payments - School Buses	52160	X	X	X	X
11-000-270-443	-	Lease Purchase Payments - School Buses	52180	X	X	X	-
11-000-270-503	-	Contract Services - Aid in Lieu Payments - Non-Public School	52200	X	-	-	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/ Ren	CSSD	Voc	APSSD
11-000-270-504	-	Contract Services - Aid in Lieu Payments - Charter School	52220	X	-	-	-
11-000-270-505	-	Contract Services - Aid in Lieu Payments- Choice School	52240	X	-	-	-
11-000-270-511	-	Contract Services (Between Home and School)-Vendors	52260	X	-	X	-
11-000-270-512	15-000-270-512	Contract Services (Other than Between Home and School)- Vendors	52280	X	X	X	X
11-000-270-513	-	Contract Services (Between Home and School)-Joint Agreements	52300	X	-	X	-
11-000-270-514	-	Contract Services (Special Ed Students)- Vendors	52320	X	-	X	-
11-000-270-515	-	Contract Services (Special Ed Students)- Joint Agreements	52340	X	-	X	-
11-000-270-517	-	Contract Services (Regular Students)-ESCs and CTSAs	52360	X	-	X	-
11-000-270-518	-	Contract Services (Special Ed Students)- ESCs and CTSAs	52380	X	-	X	-
11-000-270-580	-	Travel – All Other	52390	-	-	-	X
11-000-270-581	-	Travel for Regular Business	52391	-	-	-	X
11-000-270-593	-	Miscellaneous Purchased Services - Transportation	52400	X	X	X	X
11-000-270-610	-	General Supplies	52420	X	X	X	X
11-000-270-615	-	Transportation Supplies	52440	X	X	X	-
11-000-270-626	-	Fuel Costs Funded by Advertising Revenue	52450	X	X	X	-
11-000-270-732	-	Non-Instructional Equipment	52455	-	-	-	X
11-000-270-800	-	Other Objects	52460	X	X	X	X
11-000-270-XXX	15-000-270-XXX	<b>Total Undistributed Expenditures - Student Transportation Services</b>	52480	X	X	X	X
11-000-280-610	-	General Supplies	52700	-	-	-	X
11-000-280-611	-	Food	52720	-	-	-	X
11-000-280-730	-	Equipment	52740	-	-	-	X
11-000-280-800	-	Other Objects	52760	-	-	-	X
11-000-280-XXX	-	<b>Total Behavior Modification</b>	52780	-	-	-	X
11-1XX-100-210	-	Group Insurance	53000	X	-	X	-
11-1XX-100-220	-	Social Security Contributions	53020	X	-	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSDD	Voc	APSSD
11-1XX-100-232	-	TPAF Contributions - ERIP	53040	X	-	X	-
11-1XX-100-241	-	Other Retirement Contributions - PERS	53060	X	-	X	-
11-1XX-100-242	-	Other Retirement Contributions - ERIP	53080	X	-	X	-
11-1XX-100-248	-	Other Retirement Contributions - Deferred PERS Payment	53100	X	-	X	-
11-1XX-100-249	-	Other Retirement Contributions - Regular	53120	X	-	X	-
11-1XX-100-250	-	Unemployment Compensation	53140	X	-	X	-
11-1XX-100-260	-	Workmen's Compensation	53160	X	-	X	-
11-1XX-100-270	-	Health Benefits	53180	X	-	X	-
11-1XX-100-280	-	Tuition Reimbursement	53200	X	-	X	-
11-1XX-100-290	-	Other Employee Benefits	53220	X	-	X	-
11-1XX-100-299	-	Unused Sick Payment to Terminated / Retired Staff	53225	X	-	X	-
11-1XX-100-2XX	-	<b>Total Regular Programs - Instruction</b>	53240	X	-	X	-
11-2XX-100-210	-	Group Insurance	54000	X	X	X	-
11-2XX-100-220	-	Social Security Contributions	54020	X	X	X	-
11-2XX-100-232	-	TPAF Contributions - ERIP	54040	X	X	X	-
11-2XX-100-241	-	Other Retirement Contributions - PERS	54060	X	X	X	-
11-2XX-100-242	-	Other Retirement Contributions - ERIP	54080	X	X	X	-
11-2XX-100-248	-	Other Retirement Contributions - Deferred PERS Payment	54100	X	X	X	-
11-2XX-100-249	-	Other Retirement Contributions - Regular	54120	X	X	X	-
11-2XX-100-250	-	Unemployment Compensation	54140	X	X	X	-
11-2XX-100-260	-	Workmen's Compensation	54160	X	X	X	-
11-2XX-100-270	-	Health Benefits	54180	X	X	X	-
11-2XX-100-280	-	Tuition Reimbursement	54200	X	X	X	-
11-2XX-100-290	-	Other Employee Benefits	54220	X	X	X	-
11-2XX-100-299	-	Unused Sick Payment to Terminated / Retired Staff	54225	X	X	X	-
11-2XX-100-2XX	-	<b>Total Special Programs - Instruction</b>	54240	X	X	X	-
11-3XX-100-210	-	Group Insurance	55000	X	-	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/ Ren	CSDD	Voc	APSSD
11-3XX-100-220	-	Social Security Contributions	55020	X	-	X	-
11-3XX-100-232	-	TPAF Contributions - ERIP	55040	X	-	X	-
11-3XX-100-241	-	Other Retirement Contributions - PERS	55060	X	-	X	-
11-3XX-100-242	-	Other Retirement Contributions - ERIP	55080	X	-	X	-
11-3XX-100-248	-	Other Retirement Contributions - Deferred PERS Payment	55100	X	-	X	-
11-3XX-100-249	-	Other Retirement Contributions - Regular	55120	X	-	X	-
11-3XX-100-250	-	Unemployment Compensation	55140	X	-	X	-
11-3XX-100-260	-	Workmen's Compensation	55160	X	-	X	-
11-3XX-100-270	-	Health Benefits	55180	X	-	X	-
11-3XX-100-280	-	Tuition Reimbursement	55200	X	-	X	-
11-3XX-100-290	-	Other Employee Benefits	55220	X	-	X	-
11-3XX-100-299	-	Unused Sick Payment to Terminated / Retired Staff	55225	X	-	X	-
11-3XX-100-2XX	-	<b>Total Vocational Programs - Instruction</b>	55240	X	-	X	-
11-4XX-100-210	-	Group Insurance	56000	X	X	X	-
11-4XX-100-220	-	Social Security Contributions	56020	X	X	X	-
11-4XX-100-232	-	TPAF Contributions - ERIP	56040	X	X	X	-
11-4XX-100-241	-	Other Retirement Contributions - PERS	56060	X	X	X	-
11-4XX-100-242	-	Other Retirement Contributions - ERIP	56080	X	X	X	-
11-4XX-100-248	-	Other Retirement Contributions - Deferred PERS Payment	56100	X	X	X	-
11-4XX-100-249	-	Other Retirement Contributions - Regular	56120	X	X	X	-
11-4XX-100-250	-	Unemployment Compensation	56140	X	X	X	-
11-4XX-100-260	-	Workmen's Compensation	56160	X	X	X	-
11-4XX-100-270	-	Health Benefits	56180	X	X	X	-
11-4XX-100-280	-	Tuition Reimbursement	56200	X	X	X	-
11-4XX-100-290	-	Other Employee Benefits	56220	X	X	X	-
11-4XX-100-299	-	Unused Sick Payment to Terminated / Retired Staff	56225	X	X	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSDD	Voc	APSSD
11-4XX-100-2XX	-	<b>Total Other Instructional Programs - Instruction</b>	56240	X	X	X	-
11-800-330-210	-	Group Insurance	58000	X	X	X	-
11-800-330-220	-	Social Security Contributions	58020	X	X	X	-
11-800-330-232	-	TPAF Contributions - ERIP	58040	X	X	X	-
11-800-330-241	-	Other Retirement Contributions - PERS	58060	X	X	X	-
11-800-330-242	-	Other Retirement Contributions - ERIP	58080	X	X	X	-
11-800-330-248	-	Other Retirement Contributions - Deferred PERS Payment	58100	X	X	X	-
11-800-330-249	-	Other Retirement Contributions - Regular	58120	X	X	X	-
11-800-330-250	-	Unemployment Compensation	58140	X	X	X	-
11-800-330-260	-	Workmen's Compensation	58160	X	X	X	-
11-800-330-270	-	Health Benefits	58180	X	X	X	-
11-800-330-280	-	Tuition Reimbursement	58200	X	X	X	-
11-800-330-290	-	Other Employee Benefits	58220	X	X	X	-
11-800-330-299	-	Unused Sick Payment to Terminated / Retired Staff	58225	X	X	X	-
11-800-330-2XX	-	<b>Total Community Services Programs / Operations</b>	58240	X	X	X	-
11-000-211-210	-	Group Insurance	59000	X	X	X	-
11-000-211-220	-	Social Security Contributions	59020	X	X	X	-
11-000-211-232	-	TPAF Contributions - ERIP	59040	X	X	X	-
11-000-211-241	-	Other Retirement Contributions - PERS	59060	X	X	X	-
11-000-211-242	-	Other Retirement Contributions - ERIP	59080	X	X	X	-
11-000-211-248	-	Other Retirement Contributions - Deferred PERS Payment	59100	X	X	X	-
11-000-211-249	-	Other Retirement Contributions - Regular	59120	X	X	X	-
11-000-211-250	-	Unemployment Compensation	59140	X	X	X	-
11-000-211-260	-	Workmen's Compensation	59160	X	X	X	-
11-000-211-270	-	Health Benefits	59180	X	X	X	-
11-000-211-280	-	Tuition Reimbursement	59200	X	X	X	-
11-000-211-290	-	Other Employee Benefits	59220	X	X	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSDD	Voc	APSSD
11-000-211-299	-	Unused Sick Payment to Terminated / Retired Staff	59225	X	X	X	-
11-000-211-2XX	-	<b>Total Attendance and Social Work Services</b>	59240	X	X	X	-
11-000-213-210	-	Group Insurance	59500	X	X	X	-
11-000-213-220	-	Social Security Contributions	59520	X	X	X	-
11-000-213-232	-	TPAF Contributions - ERIP	59540	X	X	X	-
11-000-213-241	-	Other Retirement Contributions - PERS	59560	X	X	X	-
11-000-213-242	-	Other Retirement Contributions - ERIP	59580	X	X	X	-
11-000-213-248	-	Other Retirement Contributions - Deferred PERS Payment	59600	X	X	X	-
11-000-213-249	-	Other Retirement Contributions - Regular	59620	X	X	X	-
11-000-213-250	-	Unemployment Compensation	59640	X	X	X	-
11-000-213-260	-	Workmen's Compensation	59660	X	X	X	-
11-000-213-270	-	Health Benefits	59680	X	X	X	-
11-000-213-280	-	Tuition Reimbursement	59700	X	X	X	-
11-000-213-290	-	Other Employee Benefits	59720	X	X	X	-
11-000-213-299	-	Unused Sick Payment to Terminated / Retired Staff	59725	X	X	X	-
11-000-213-2XX	-	<b>Total Health Services</b>	59740	X	X	X	-
11-000-216-210	-	Group Insurance	60000	X	X	X	-
11-000-216-220	-	Social Security Contributions	60020	X	X	X	-
11-000-216-232	-	TPAF Contributions - ERIP	60040	X	X	X	-
11-000-216-241	-	Other Retirement Contributions - PERS	60060	X	X	X	-
11-000-216-242	-	Other Retirement Contributions - ERIP	60080	X	X	X	-
11-000-216-248	-	Other Retirement Contributions - Deferred PERS Payment	60100	X	X	X	-
11-000-216-249	-	Other Retirement Contributions - Regular	60120	X	X	X	-
11-000-216-250	-	Unemployment Compensation	60140	X	X	X	-
11-000-216-260	-	Workmen's Compensation	60160	X	X	X	-
11-000-216-270	-	Health Benefits	60180	X	X	X	-
11-000-216-280	-	Tuition Reimbursement	60200	X	X	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSSD	Voc	APSSD
11-000-216-290	-	Other Employee Benefits	60220	X	X	X	-
11-000-216-299	-	Unused Sick Payment to Terminated / Retired Staff	60225	X	X	X	-
11-000-216-2XX	-	<b>Total Other Support Services – Speech / OT / PT and Related Services</b>	60240	X	X	X	-
11-000-217-210	-	Group Insurance	60500	X	X	X	-
11-000-217-220	-	Social Security Contributions	60520	X	X	X	-
11-000-217-232	-	TPAF Contributions - ERIP	60540	X	X	X	-
11-000-217-241	-	Other Retirement Contributions - PERS	60560	X	X	X	-
11-000-217-242	-	Other Retirement Contributions - ERIP	60580	X	X	X	-
11-000-217-248	-	Other Retirement Contributions - Deferred PERS Payment	60600	X	X	X	-
11-000-217-249	-	Other Retirement Contributions - Regular	60620	X	X	X	-
11-000-217-250	-	Unemployment Compensation	60640	X	X	X	-
11-000-217-260	-	Workmen's Compensation	60660	X	X	X	-
11-000-217-270	-	Health Benefits	60680	X	X	X	-
11-000-217-280	-	Tuition Reimbursement	60700	X	X	X	-
11-000-217-290	-	Other Employee Benefits	60720	X	X	X	-
11-000-217-299	-	Unused Sick Payment to Terminated / Retired Staff	60725	X	X	X	-
11-000-217-2XX	-	<b>Total Other Support Services - Students - Extraordinary</b>	60740	X	X	X	-
11-000-218-210	-	Group Insurance	61000	X	-	X	-
11-000-218-220	-	Social Security Contributions	61020	X	-	X	-
11-000-218-232	-	TPAF Contributions - ERIP	61040	X	-	X	-
11-000-218-241	-	Other Retirement Contributions - PERS	61060	X	-	X	-
11-000-218-242	-	Other Retirement Contributions - ERIP	61080	X	-	X	-
11-000-218-248	-	Other Retirement Contributions - Deferred PERS Payment	61100	X	-	X	-
11-000-218-249	-	Other Retirement Contributions - Regular	61120	X	-	X	-
11-000-218-250	-	Unemployment Compensation	61140	X	-	X	-
11-000-218-260	-	Workmen's Compensation	61160	X	-	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/ Ren	CSDD	Voc	APSSD
11-000-218-270	-	Health Benefits	61180	X	-	X	-
11-000-218-280	-	Tuition Reimbursement	61200	X	-	X	-
11-000-218-290	-	Other Employee Benefits	61220	X	-	X	-
11-000-218-299	-	Unused Sick Payment to Terminated / Retired Staff	61225	X	-	X	-
11-000-218-2XX	-	<b>Total Other Support Services - Guidance</b>	61240	X	-	X	-
11-000-219-210	-	Group Insurance	61500	X	X	X	-
11-000-219-220	-	Social Security Contributions	61520	X	X	X	-
11-000-219-232	-	TPAF Contributions - ERIP	61540	X	X	X	-
11-000-219-241	-	Other Retirement Contributions - PERS	61560	X	X	X	-
11-000-219-242	-	Other Retirement Contributions - ERIP	61580	X	X	X	-
11-000-219-248	-	Other Retirement Contributions - Deferred PERS Payment	61600	X	X	X	-
11-000-219-249	-	Other Retirement Contributions - Regular	61620	X	X	X	-
11-000-219-250	-	Unemployment Compensation	61640	X	X	X	-
11-000-219-260	-	Workmen's Compensation	61660	X	X	X	-
11-000-219-270	-	Health Benefits	61680	X	X	X	-
11-000-219-280	-	Tuition Reimbursement	61700	X	X	X	-
11-000-219-290	-	Other Employee Benefits	61720	X	X	X	-
11-000-219-299	-	Unused Sick Payment to Terminated / Retired Staff	61725	X	X	X	-
11-000-219-2XX	-	<b>Total Other Support Services - Child Study Teams</b>	61740	X	X	X	-
11-000-221-210	-	Group Insurance	62500	X	X	X	-
11-000-221-220	-	Social Security Contributions	62520	X	X	X	-
11-000-221-232	-	TPAF Contributions - ERIP	62540	X	X	X	-
11-000-221-241	-	Other Retirement Contributions - PERS	62560	X	X	X	-
11-000-221-242	-	Other Retirement Contributions - ERIP	62580	X	X	X	-
11-000-221-248	-	Other Retirement Contributions - Deferred PERS Payment	62600	X	X	X	-
11-000-221-249	-	Other Retirement Contributions - Regular	62620	X	X	X	-



Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSDD	Voc	APSSD
11-000-221-250	-	Unemployment Compensation	62640	X	X	X	-
11-000-221-260	-	Workmen's Compensation	62660	X	X	X	-
11-000-221-270	-	Health Benefits	62680	X	X	X	-
11-000-221-280	-	Tuition Reimbursement	62700	X	X	X	-
11-000-221-290	-	Other Employee Benefits	62720	X	X	X	-
11-000-221-299	-	Unused Sick Payment to Terminated / Retired Staff	62725	X	X	X	-
11-000-221-2XX	-	<b>Total Improvement of Instruction Services</b>	62740	X	X	X	-
11-000-222-210	-	Group Insurance	63000	X	X	X	-
11-000-222-220	-	Social Security Contributions	63020	X	X	X	-
11-000-222-232	-	TPAF Contributions - ERIP	63040	X	X	X	-
11-000-222-241	-	Other Retirement Contributions - PERS	63060	X	X	X	-
11-000-222-242	-	Other Retirement Contributions - ERIP	63080	X	X	X	-
11-000-222-248	-	Other Retirement Contributions - Deferred PERS Payment	63100	X	X	X	-
11-000-222-249	-	Other Retirement Contributions - Regular	63120	X	X	X	-
11-000-222-250	-	Unemployment Compensation	63140	X	X	X	-
11-000-222-260	-	Workmen's Compensation	63160	X	X	X	-
11-000-222-270	-	Health Benefits	63180	X	X	X	-
11-000-222-280	-	Tuition Reimbursement	63200	X	X	X	-
11-000-222-290	-	Other Employee Benefits	63220	X	X	X	-
11-000-222-299	-	Unused Sick Payment to Terminated / Retired Staff	63225	X	X	X	-
11-000-222-2XX	-	<b>Total Educational Media Services / School Library</b>	63240	X	X	X	-
11-000-223-210	-	Group Insurance	63500	X	X	X	-
11-000-223-220	-	Social Security Contributions	63520	X	X	X	-
11-000-223-232	-	TPAF Contributions - ERIP	63540	X	X	X	-
11-000-223-241	-	Other Retirement Contributions - PERS	63560	X	X	X	-
11-000-223-242	-	Other Retirement Contributions - ERIP	63580	X	X	X	-
11-000-223-248	-	Other Retirement Contributions - Deferred PERS Payment	63600	X	X	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSDD	Voc	APSSD
11-000-223-249	-	Other Retirement Contributions - Regular	63620	X	X	X	-
11-000-223-250	-	Unemployment Compensation	63640	X	X	X	-
11-000-223-260	-	Workmen's Compensation	63660	X	X	X	-
11-000-223-270	-	Health Benefits	63680	X	X	X	-
11-000-223-280	-	Tuition Reimbursement	63700	X	X	X	-
11-000-223-290	-	Other Employee Benefits	63720	X	X	X	-
11-000-223-299	-	Unused Sick Payment to Terminated / Retired Staff	63725	X	X	X	-
11-000-223-2XX	-	<b>Total Instructional Staff Training Services</b>	63740	X	X	X	-
11-000-230-210	-	Group Insurance	64500	X	X	X	-
11-000-230-220	-	Social Security Contributions	64520	X	X	X	-
11-000-230-232	-	TPAF Contributions - ERIP	64540	X	X	X	-
11-000-230-241	-	Other Retirement Contributions - PERS	64560	X	X	X	-
11-000-230-242	-	Other Retirement Contributions - ERIP	64580	X	X	X	-
11-000-230-248	-	Other Retirement Contributions - Deferred PERS Payment	64600	X	X	X	-
11-000-230-249	-	Other Retirement Contributions - Regular	64620	X	X	X	-
11-000-230-250	-	Unemployment Compensation	64640	X	X	X	-
11-000-230-260	-	Workmen's Compensation	64660	X	X	X	-
11-000-230-270	-	Health Benefits	64680	X	X	X	-
11-000-230-280	-	Tuition Reimbursement	64700	X	X	X	-
11-000-230-290	-	Other Employee Benefits	64720	X	X	X	-
11-000-230-299	-	Unused Sick Payment to Terminated / Retired Staff	64725	X	X	X	-
11-000-230-2XX	-	<b>Total Support Services - General Administration</b>	64740	X	X	X	-
11-000-240-210	-	Group Insurance	65500	X	X	X	-
11-000-240-220	-	Social Security Contributions	65520	X	X	X	-
11-000-240-232	-	TPAF Contributions - ERIP	65540	X	X	X	-
11-000-240-241	-	Other Retirement Contributions - PERS	65560	X	X	X	-
11-000-240-242	-	Other Retirement Contributions - ERIP	65580	X	X	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSDD	Voc	APSSD
11-000-240-248	-	Other Retirement Contributions - Deferred PERS Payment	65600	X	X	X	-
11-000-240-249	-	Other Retirement Contributions - Regular	65620	X	X	X	-
11-000-240-250	-	Unemployment Compensation	65640	X	X	X	-
11-000-240-260	-	Workmen's Compensation	65660	X	X	X	-
11-000-240-270	-	Health Benefits	65680	X	X	X	-
11-000-240-280	-	Tuition Reimbursement	65700	X	X	X	-
11-000-240-290	-	Other Employee Benefits	65720	X	X	X	-
11-000-240-299	-	Unused Sick Payment to Terminated / Retired Staff	65725	X	X	X	-
11-000-240-2XX	-	<b>Total Support Services - School Administration</b>	65740	X	X	X	-
11-000-251-210	-	Group Insurance	66500	X	X	X	-
11-000-251-220	-	Social Security Contributions	66520	X	X	X	-
11-000-251-232	-	TPAF Contributions - ERIP	66540	X	X	X	-
11-000-251-241	-	Other Retirement Contributions - PERS	66560	X	X	X	-
11-000-251-242	-	Other Retirement Contributions - ERIP	66580	X	X	X	-
11-000-251-248	-	Other Retirement Contributions - Deferred PERS Payment	66600	X	X	X	-
11-000-251-249	-	Other Retirement Contributions - Regular	66620	X	X	X	-
11-000-251-250	-	Unemployment Compensation	66640	X	X	X	-
11-000-251-260	-	Workmen's Compensation	66660	X	X	X	-
11-000-251-270	-	Health Benefits	66680	X	X	X	-
11-000-251-280	-	Tuition Reimbursement	66700	X	X	X	-
11-000-251-290	-	Other Employee Benefits	66720	X	X	X	-
11-000-251-299	-	Unused Sick Payment to Terminated / Retired Staff	66725	X	X	X	-
11-000-251-2XX	-	<b>Total Support Services - Central Services</b>	66740	X	X	X	-
11-000-252-210	-	Group Insurance	67000	X	X	X	-
11-000-252-220	-	Social Security Contributions	67020	X	X	X	-
11-000-252-232	-	TPAF Contributions - ERIP	67040	X	X	X	-
11-000-252-241	-	Other Retirement Contributions - PERS	67060	X	X	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSDD	Voc	APSSD
11-000-252-242	-	Other Retirement Contributions - ERIP	67080	X	X	X	-
11-000-252-248	-	Other Retirement Contributions - Deferred PERS Payment	67100	X	X	X	-
11-000-252-249	-	Other Retirement Contributions - Regular	67120	X	X	X	-
11-000-252-250	-	Unemployment Compensation	67140	X	X	X	-
11-000-252-260	-	Workmen's Compensation	67160	X	X	X	-
11-000-252-270	-	Health Benefits	67180	X	X	X	-
11-000-252-280	-	Tuition Reimbursement	67200	X	X	X	-
11-000-252-290	-	Other Employee Benefits	67220	X	X	X	-
11-000-252-299	-	Unused Sick Payment to Terminated / Retired Staff	67225	X	X	X	-
11-000-252-2XX	-	<b>Total Support Services - Administrative Information Technology</b>	67240	X	X	X	-
11-000-261-210	-	Group Insurance	68300	X	X	X	-
11-000-261-220	-	Social Security Contributions	68305	X	X	X	-
11-000-261-232	-	TPAF Contributions - ERIP	68310	X	X	X	-
11-000-261-241	-	Other Retirement Contributions - PERS	68315	X	X	X	-
11-000-261-242	-	Other Retirement Contributions - ERIP	68320	X	X	X	-
11-000-261-248	-	Other Retirement Contributions - Deferred PERS Payment	68325	X	X	X	-
11-000-261-249	-	Other Retirement Contributions - Regular	68330	X	X	X	-
11-000-261-250	-	Unemployment Compensation	68335	X	X	X	-
11-000-261-260	-	Workmen's Compensation	68340	X	X	X	-
11-000-261-270	-	Health Benefits	68345	X	X	X	-
11-000-261-280	-	Tuition Reimbursement	68350	X	X	X	-
11-000-261-290	-	Other Employee Benefits	68355	X	X	X	-
11-000-261-299	-	Unused Sick Payment to Terminated / Retired Staff	68360	X	X	X	-
11-000-261-2XX	-	<b>Total Required Maintenance for School Facilities</b>	68365	X	X	X	-
11-000-262-210	-	Group Insurance	68400	X	X	X	-
11-000-262-220	-	Social Security Contributions	68405	X	X	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/ Ren	CSSD	Voc	APSSD
11-000-262-232	-	TPAF Contributions - ERIP	68410	X	X	X	-
11-000-262-241	-	Other Retirement Contributions - PERS	68415	X	X	X	-
11-000-262-242	-	Other Retirement Contributions - ERIP	68420	X	X	X	-
11-000-262-248	-	Other Retirement Contributions - Deferred PERS Payment	68425	X	X	X	-
11-000-262-249	-	Other Retirement Contributions - Regular	68430	X	X	X	-
11-000-262-250	-	Unemployment Compensation	68435	X	X	X	-
11-000-262-260	-	Workmen's Compensation	68440	X	X	X	-
11-000-262-270	-	Health Benefits	68445	X	X	X	-
11-000-262-280	-	Tuition Reimbursement	68450	X	X	X	-
11-000-262-290	-	Other Employee Benefits	68455	X	X	X	-
11-000-262-299	-	Unused Sick Payment to Terminated / Retired Staff	68460	X	X	X	-
11-000-262-2XX	-	<b>Total Custodial Services</b>	68465	X	X	X	-
11-000-263-210	-	Group Insurance	68500	X	X	X	-
11-000-263-220	-	Social Security Contributions	68505	X	X	X	-
11-000-263-232	-	TPAF Contributions - ERIP	68510	X	X	X	-
11-000-263-241	-	Other Retirement Contributions - PERS	68515	X	X	X	-
11-000-263-242	-	Other Retirement Contributions - ERIP	68520	X	X	X	-
11-000-263-248	-	Other Retirement Contributions - Deferred PERS Payment	68525	X	X	X	-
11-000-263-249	-	Other Retirement Contributions - Regular	68530	X	X	X	-
11-000-263-250	-	Unemployment Compensation	68535	X	X	X	-
11-000-263-260	-	Workmen's Compensation	68540	X	X	X	-
11-000-263-270	-	Health Benefits	68545	X	X	X	-
11-000-263-280	-	Tuition Reimbursement	68550	X	X	X	-
11-000-263-290	-	Other Employee Benefits	68555	X	X	X	-
11-000-263-299	-	Unused Sick Payment to Terminated / Retired Staff	68560	X	X	X	-
11-000-263-2XX	-	<b>Total Care and Upkeep of Grounds</b>	68565	X	X	X	-
11-000-266-210	-	Group Insurance	68600	X	X	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSDD	Voc	APSSD
11-000-266-220	-	Social Security Contributions	68605	X	X	X	-
11-000-266-232	-	TPAF Contributions - ERIP	68610	X	X	X	-
11-000-266-241	-	Other Retirement Contributions - PERS	68615	X	X	X	-
11-000-266-242	-	Other Retirement Contributions - ERIP	68620	X	X	X	-
11-000-266-248	-	Other Retirement Contributions - Deferred PERS Payment	68625	X	X	X	-
11-000-266-249	-	Other Retirement Contributions - Regular	68630	X	X	X	-
11-000-266-250	-	Unemployment Compensation	68635	X	X	X	-
11-000-266-260	-	Workmen's Compensation	68640	X	X	X	-
11-000-266-270	-	Health Benefits	68645	X	X	X	-
11-000-266-280	-	Tuition Reimbursement	68650	X	X	X	-
11-000-266-290	-	Other Employee Benefits	68655	X	X	X	-
11-000-266-299	-	Unused Sick Payment to Terminated / Retired Staff	68660	X	X	X	-
11-000-266-2XX	-	<b>Total Security</b>	68665	X	X	X	-
11-000-270-210	-	Group Insurance	69000	X	X	X	-
11-000-270-220	-	Social Security Contributions	69020	X	X	X	-
11-000-270-232	-	TPAF Contributions - ERIP	69040	X	X	X	-
11-000-270-241	-	Other Retirement Contributions - PERS	69060	X	X	X	-
11-000-270-242	-	Other Retirement Contributions - ERIP	69080	X	X	X	-
11-000-270-248	-	Other Retirement Contributions - Deferred PERS Payment	69100	X	X	X	-
11-000-270-249	-	Other Retirement Contributions - Regular	69120	X	X	X	-
11-000-270-250	-	Unemployment Compensation	69140	X	X	X	-
11-000-270-260	-	Workmen's Compensation	69160	X	X	X	-
11-000-270-270	-	Health Benefits	69180	X	X	X	-
11-000-270-280	-	Tuition Reimbursement	69200	X	X	X	-
11-000-270-290	-	Other Employee Benefits	69220	X	X	X	-
11-000-270-299	-	Unused Sick Payment to Terminated / Retired Staff	69225	X	X	X	-
11-000-270-2XX	-	<b>Total Student Transportation Services</b>	69240	X	X	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSSD	Voc	APSSD
11-000-400-210	-	Group Insurance	70000	X	X	X	-
11-000-400-220	-	Social Security Contributions	70020	X	X	X	-
11-000-400-232	-	TPAF Contributions - ERIP	70040	X	X	X	-
11-000-400-241	-	Other Retirement Contributions - PERS	70060	X	X	X	-
11-000-400-242	-	Other Retirement Contributions - ERIP	70080	X	X	X	-
11-000-400-248	-	Other Retirement Contributions - Deferred PERS Payment	70100	X	X	X	-
11-000-400-249	-	Other Retirement Contributions - Regular	70120	X	X	X	-
11-000-400-250	-	Unemployment Compensation	70140	X	X	X	-
11-000-400-260	-	Workmen's Compensation	70160	X	X	X	-
11-000-400-270	-	Health Benefits	70180	X	X	X	-
11-000-400-280	-	Tuition Reimbursement	70200	X	X	X	-
11-000-400-290	-	Other Employee Benefits	70220	X	X	X	-
11-000-400-299	-	Unused Sick Payment to Terminated / Retired Staff	70225	X	X	X	-
11-000-400-2XX	-	<b>Total Facilities Acquisition and Construction Services</b>	70240	X	X	X	-
11-XXX-XXX-2XX	-	<b>Total Allocated Benefits</b>	70260	X	X	X	-
11-000-291-210	15-000-291-210	Group Insurance	71000	X	X	X	X
11-000-291-220	15-000-291-220	Social Security Contributions	71020	X	X	X	X
11-000-291-232	15-000-291-232	TPAF Contributions - ERIP	71040	X	X	X	-
11-000-291-233	-	TPAF/PERS - Special Assessments	71050	X	X	X	-
11-000-291-241	15-000-291-241	Other Retirement Contributions - PERS	71060	X	X	X	-
11-000-291-242	15-000-291-242	Other Retirement Contributions - ERIP	71080	X	X	X	-
11-000-291-248	15-000-291-248	Other Retirement Contributions - Deferred PERS Payment	71100	X	X	X	-
11-000-291-249	15-000-291-249	Pension Contributions	71120	X	X	X	X
11-000-291-250	15-000-291-250	Unemployment Compensation	71140	X	X	X	X
11-000-291-260	15-000-291-260	Workmen's Compensation	71160	X	X	X	X
11-000-291-270	15-000-291-270	Health Benefits	71180	X	X	X	X
11-000-291-271	-	Health Benefits for Retired Staff	71182	-	-	-	X
11-000-291-280	15-000-291-280	Tuition Reimbursement	71200	X	X	X	X

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSDD	Voc	APSSD
11-000-291-290	15-000-291-290	Other Employee Benefits	71220	X	X	X	X
11-000-291-297	15-000-291-297	Unused Sick Payment to Terminated / Retired Staff - mass severance	71225	X	X	X	X
11-000-291-298	15-000-291-298	Unused Vacation Payment to Terminated / Retired Staff - mass severance	71226	X	X	X	X
11-000-291-299	15-000-291-299	Unused Sick Payment to Terminated / Retired Staff	71227	X	X	X	X
11-000-291-2XX	15-000-291-2XX	<b>Total Unallocated Benefits</b>	71240	X	X	X	X
11-XXX-XXX-2XX	15-XXX-XXX-XXX	<b>Total Personal Services - Employee Benefits</b>	71260	X	X	X	X
11-000-310-100	-	Salaries	71900	-	-	-	X
11-000-310-199	-	Unused Vacation Payment to Terminated / Retired Staff	71908	-	-	-	X
11-000-310-210	-	Group Insurance	71910	-	-	-	X
11-000-310-220	-	Social Security Contributions	71911	-	-	-	X
11-000-310-249	-	Pension Contributions	71912	-	-	-	X
11-000-310-250	-	Unemployment Compensation	71913	-	-	-	X
11-000-310-260	-	Workmen's Compensation	71914	-	-	-	X
11-000-310-270	-	Health Benefits	71915	-	-	-	X
11-000-310-280	-	Tuition Reimbursement	71916	-	-	-	X
11-000-310-290	-	Other Employee Benefits	71917	-	-	-	X
11-000-310-299	-	Unused Sick Payment to Terminated / Retired Staff	71918	-	-	-	X
11-000-310-580	-	Travel – All Other	71950	-	-	-	X
11-000-310-581	-	Travel for Regular Business	71951	-	-	-	X
11-000-310-611	-	Supplies and Materials - All Other	71961	-	-	-	X
11-000-310-612	-	Supplies and Materials – Instructional	71962	-	-	-	X
11-000-310-730	-	Equipment	71970	-	-	-	X
11-000-310-890	-	Other Objects	71980	-	-	-	X
11-000-310-XXX	-	Food Services Net Income/Loss	71990	-	-	-	X
11-000-310-930	-	Transfers to Cover Deficit (Enterprise Fund)	72000	X	X	X	-
11-000-310-XXX	-	<b>Total Undistributed Expenditures - Food Services</b>	72020	X	X	X	X



Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSSD	Voc	APSSD
Non-Budgeted	-	TPAF Pension (On-behalf)	72040	X	X	X	-
Non-budgeted	-	TPAF Post-Retirement Medical Benefits (On-behalf)	72041	X	X	X	-
Non-Budgeted	-	TPAF Social Security (Reimbursed)	72060	X	X	X	-
Non-Budgeted	-	TPAF Long-Term Disability Insurance (On- Behalf)	72061	X	X	X	-
Non-Budgeted	-	<b>Total TPAF Pension/Social Security</b>	72080	X	X	X	-
Non-Budgeted	-	Retirement of ERIP Liability (non-budgeted)	72100	X	X	X	-
11-000-520-934	-	Transfer Property Sale Proceeds to Debt Svc Res	72120	X	-	-	-
11-000-520-935	-	Transfer from General Fund to Debt Service Fund to Repay CDL	72121	X	-	-	-
11-000-520-937	-	Transfer from GF Surplus to Debt Svc - Repay CDL	72122	X	-	-	-
11-000-XXX-XXX	15-000-XXX-XXX	<b>Total Undistributed Expenditures</b>	72140	X	X	X	X
10-605	-	Increase in Sale/Lease-back Reserve	72160	X	X	X	-
10-606	-	Interest Earned on Maintenance Reserve	72180	X	X	X	-
10-606	-	Increase in Maintenance Reserve	72200	X	X	X	-
10-607	-	Increase in Current Expense Emergency Reserve	72220	X	-	-	-
10-607	-	Interest Earned on Current Expense Emergency Reserve	72240	X	-	-	-
10-610	-	Increase in Bus Advertising Reserve for Fuel Costs	72245	X	X	X	-
10-611	-	Increase in Impact Aid Reserve (General)	72246	X	-	-	-
10-612	-	Increase in Impact Aid Reserve (Capital)	72247	X	-	-	-
11-XXX-XXX-XXX	15-XXX-XXX-XXX	<b>Total General Current Expense</b>	72260	X	X	X	X
12-105-100-730	-	Preschool	73000	X	-	-	-
12-110-100-730	15-110-100-730	Kindergarten	73020	X	-	-	-
12-120-100-730	15-120-100-730	Grades 1–5	73040	X	-	-	-
12-130-100-730	15-130-100-730	Grades 6–8	73060	X	-	-	-
12-140-100-730	15-140-100-730	Grades 9–12	73080	X	-	X	-
12-150-100-730	-	Home Instruction	73100	X	-	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSSD	Voc	APSSD
12-201-100-730	15-201-100-730	Cognitive - Mild	74000	X	X	-	-
12-202-100-730	15-202-100-730	Cognitive - Moderate	74020	X	X	-	-
12-204-100-730	15-204-100-730	Learning and/or Language Disabilities	74040	X	X	-	-
12-206-100-730	15-206-100-730	Visual Impairments	74060	X	X	-	-
12-207-100-730	15-207-100-730	Auditory Impairments	74080	X	X	-	-
12-209-100-730 (Description updated)	15-209-100-730	Emotional Regulation Impairment (formerly Behavioral Disabilities)	74100	X	X	-	-
12-212-100-730	15-212-100-730	Multiple Disabilities	74120	X	X	-	-
12-213-100-730	15-213-100-730	Resource Room/Resource Center	74140	X	-	X	-
12-214-100-730	15-214-100-730	Autism	74160	X	X	-	-
12-215-100-730	15-215-100-730	Preschool Disabilities - Part-Time	74180	X	X	-	-
12-216-100-730	15-216-100-730	Preschool Disabilities - Full-Time	74200	X	X	-	-
12-219-100-730	-	Home Instruction	74220	X	X	X	-
12-221-100-730	-	Extended School Year	74240	-	X	-	-
12-222-100-730	15-222-100-730	Cognitive - Severe	74260	X	X	-	-
12-230-100-730	15-230-100-730	Basic Skills/Remedial - Instruction	74280	X	-	X	-
12-240-100-730	15-240-100-730	Bilingual Education - Instruction	74300	X	-	X	-
12-310-100-730	-	Vocational Programs - Regular Programs	75000	-	-	X	-
12-320-100-730	-	Vocational Programs - Special Programs	75020	-	-	X	-
12-3XX-100-730	15-3XX-100-730	Vocational Programs - Local - Instruction	75040	X	-	-	-
12-42X-100-730	15-42X-100-730	At-Risk Programs	75060	X	-	-	-
12-4XX-100-730	15-4XX-100-730	School-Sponsored and Other Instructional Programs	75080	X	X	X	-
12-000-100-730	15-000-100-730	Undistributed Expenditures - Instruction	75500	X	X	X	-
12-000-210-730	15-000-210-730	Undistributed Expenditures-Support Services-Students - Regular	75520	X	-	X	-
12-000-210-730	-	Undistributed Expenditures-Support Services - Students	75540	-	X	-	-
12-000-21X-730	-	Undistributed Expenditures - Support Services - Related and Extraordinary	75560	X	X	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSSD	Voc	APSSD
12-000-219-730	-	Undistributed Expenditures - Support Services - Child Study Teams	75580	X	-	X	-
12-000-220-730	15-000-220-730	Undistributed Expenditures - Support Services - Instructional Staff	75600	X	X	X	-
12-000-230-730	-	Undistributed Expenditures - General Administration	75620	X	X	X	-
12-000-240-730	15-000-240-730	Undistributed Expenditures - School Administration	75640	X	X	X	-
12-000-251-730	-	Undistributed Expenditures - Central Services	75660	X	X	X	-
12-000-252-730	-	Undistributed Expenditures - Administrative Information Technology	75680	X	X	X	-
12-000-261-730	-	Undistributed Expenditures - Required Maintenance for School Facilities	75700	X	X	X	-
12-000-262-730	-	Undistributed Expenditures - Custodial Services	75720	X	X	X	-
12-000-263-730	-	Undistributed Expenditures - Care and Upkeep of Grounds	75740	X	X	X	-
12-000-266-730	15-000-266-730	Undistributed Expenditures - Security	75760	X	X	X	-
12-000-270-732	-	Undistributed Expenditures - Student Transportation-Non-Instructional Equipment	75780	X	X	X	-
12-000-270-733	-	School Buses - Regular	75800	X	-	X	-
12-000-270-734	-	School Buses - Special	75820	X	X	X	-
12-000-300-730	-	Undistributed Expenditures - Non-Instructional Services	75840	X	X	X	-
12-XXX-X00-730	-	Special Schools (All Programs)	75860	X	X	X	-
12-XXX-XXX-730	15-XXX-XXX-730	<b>Total Equipment</b>	75880	X	X	X	-
12-201-100-790	-	Cognitive - Mild	75885	-	-	-	X
12-202-100-790	-	Cognitive - Moderate	75886	-	-	-	X
12-204-100-790	-	Learning and/or Language Disabilities- Mild/Moderate	75888	-	-	-	X
12-205-100-790	-	Learning and/or Language Disabilities- Severe	75889	-	-	-	X
12-206-100-790	-	Visual Impairments	75890	-	-	-	X

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSSD	Voc	APSSD
12-207-100-790	-	Auditory Impairments	75891	-	-	-	X
12-209-100-790 (Description updated)	-	Emotional Regulation Impairment (formerly Behavioral Disabilities)	75893	-	-	-	X
12-212-100-790	-	Multiple Disabilities	75896	-	-	-	X
12-214-100-790	-	Autism	75897	-	-	-	X
12-215-100-790	-	Preschool Disabilities - Part-Time	75898	-	-	-	X
12-216-100-790	-	Preschool Disabilities - Full-Time	75899	-	-	-	X
12-222-100-790	-	Cognitive - Severe	75905	-	-	-	X
12-2XX-100-790	-	<b>Total Depreciation - Special Education - Instruction</b>	75910	-	-	-	X
12-320-100-790	-	Vocational Programs- Special Programs	75915	-	-	-	X
12-320-100-7XX	-	<b>Total Depreciation – Vocational Programs</b>	75920	-	-	-	X
12-000-100-790	-	Undistributed Expenditures - Instruction	75930	-	-	-	X
12-000-210-790	-	Undistributed Expenditures - Support Services - Special Education Students	75935	-	-	-	X
12-000-220-790	-	Undistributed Expenditures - Support Services - Instructional Staff	75940	-	-	-	X
12-000-230-790	-	Undistributed Expenditures - General Administration	75945	-	-	-	X
12-000-240-790	-	Undistributed Expenditures - School Administration	75950	-	-	-	X
12-000-251-790	-	Undistributed Expenditures - Central Services	75955	-	-	-	X
12-000-252-790	-	Undistributed Expenditures - Administrative Information Technology	75956	-	-	-	X
12-000-262-790	-	Undistributed Expenditures - Custodial Services	75960	-	-	-	X
12-000-263-790	-	Undistributed Expenditures - Care and Upkeep of Grounds	75961	-	-	-	X
12-000-266-790	-	Undistributed Expenditures – Security	75965	-	-	-	X
12-000-270-790	-	School Buses – Special	75970	-	-	-	X
12-000-300-790	-	Undistributed Expenditures - Non-Instructional Services	75975	-	-	-	X

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSDD	Voc	APSSD
12-000-400-790	-	Undistributed Expenditures - Facilities Acquisition	75980	-	-	-	X
12-000-400-7XX	-	<b>Total Depreciation Undistributed</b>	75985	-	-	-	X
12-XXX-XXX-XXX	-	<b>Total Depreciation</b>	75990	-	-	-	X
12-000-400-100	-	Salaries	76000	X	X	X	X
12-000-400-199	-	Unused Vacation Payment to Terminated / Retired Staff	76005	X	X	X	X
12-000-400-331	-	Legal Services	76020	X	X	X	X
12-000-400-334	-	Architectural/Engineering Services	76040	X	X	X	-
12-000-400-390	-	Other Purchased Prof. and Tech. Services	76060	X	X	X	X
12-000-400-450	-	Construction Services	76080	X	X	X	X
12-000-400-600	-	Supplies and Materials	76100	X	X	X	X
12-000-400-710	-	Land and Improvements	76120	X	X	X	X
12-000-400-721	-	Lease Purchase Agreements - Principal	76140	X	X	X	-
12-000-400-722	-	Buildings Other than Lease Purchase Agreements	76160	X	X	X	-
12-000-400-780	-	Infrastructure	76180	X	X	X	-
12-000-400-800	-	Other Objects	76200	X	X	X	X
12-000-400-896	-	Assessment for Debt Service on SDA Funding	76210	X	X	X	-
12-000-400-930	-	Facilities Grant - Transfer to Special Revenue	76220	-	-	X	-
12-000-400-932	-	Capital Outlay - Transfer to Capital Projects	76240	X	X	X	-
12-000-400-XXX	-	<b>Total Facilities Acquisition and Construction Services</b>	76260	X	X	X	X
12-000-400-931	-	Capital Reserve - Transfer to Capital Projects	76320	X	X	X	-
12-000-400-933	-	Capital Reserve - Transfer to Repayment of Debt	76340	X	-	-	-
10-604	-	Increase in Capital Reserve	76360	X	X	X	-
10-604	-	Interest Deposit to Capital Reserve	76380	X	X	X	-
12-000-400-938	-	Impact Aid Reserve (Capital) - Transfer to Capital Projects	76385	X	X	X	-
12-XXX-XXX-XXX	-	<b>Total Capital Outlay</b>	76400	X	X	X	X
13-330-100-101	-	Salaries of Teachers	77000	-	-	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSDD	Voc	APSSD
13-330-100-106	-	Other Salaries for Instruction	77020	-	-	X	-
13-330-100-199	-	Unused Vacation Payment to Terminated / Retired Staff	77025	-	-	X	-
13-330-100-300	-	Purchased Professional and Technical Services	77040	-	-	X	-
13-330-100-500	-	Other Purchased Services (400-500 series)	77060	-	-	X	-
13-330-100-610	-	General Supplies	77080	-	-	X	-
13-330-100-640	-	Textbooks	77100	-	-	X	-
13-330-100-800	-	Other Objects	77120	-	-	X	-
13-330-100-XXX	-	<b>Total Post-Secondary Programs - Instruction</b>	77140	-	-	X	-
13-330-200-100	-	Salaries	77160	-	-	X	-
13-330-200-199	-	Unused Vacation Payment to Terminated / Retired Staff	77165	-	-	X	-
13-330-200-200	-	Personal Services - Employee Benefits	77180	-	-	X	-
13-330-200-300	-	Purchased Professional and Technical Services	77200	-	-	X	-
13-330-200-500	-	Other Purchased Services (400-500 series)	77220	-	-	X	-
13-330-200-600	-	Supplies and Materials	77240	-	-	X	-
13-330-200-800	-	Other Objects	77260	-	-	X	-
13-330-200-XXX	-	<b>Total Post-Secondary Programs - Support Services</b>	77280	-	-	X	-
13-330-X00-XXX	-	<b>Total Post-Secondary Programs</b>	77300	-	-	X	-
13-422-100-101	-	Salaries of Teachers	77500	X	X	X	-
13-422-100-106	-	Other Salaries for Instruction	77520	X	X	X	-
13-422-100-178	-	Salaries of Teacher Tutors	77540	X	X	X	-
13-422-100-179	-	Salaries of Reading Specialists	77560	X	X	X	-
13-422-100-199	-	Unused Vacation Payment to Terminated / Retired Staff	77565	X	X	X	-
13-422-100-300	-	Purchased Professional and Technical Services	77580	X	X	X	-
13-422-100-500	-	Other Purchased Services (400-500 series)	77600	X	X	X	-
13-422-100-610	-	General Supplies	77620	X	X	X	-
13-422-100-640	-	Textbooks	77640	X	X	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSSD	Voc	APSSD
13-422-100-800	-	Other Objects	77660	X	X	X	-
13-422-100-XXX	-	<b>Total Summer School - Instruction</b>	77680	X	X	X	-
13-422-200-100	-	Salaries	77700	X	X	X	-
13-422-200-199	-	Unused Vacation Payment to Terminated / Retired Staff	77705	X	X	X	-
13-422-200-200	-	Personal Services - Employee Benefits	77720	X	X	X	-
13-422-200-300	-	Purchased Professional and Technical Services	77740	X	X	X	-
13-422-200-500	-	Other Purchased Services (400-500 series)	77760	X	X	X	-
13-422-200-600	-	Supplies and Materials	77780	X	X	X	-
13-422-200-800	-	Other Objects	77800	X	X	X	-
13-422-200-XXX	-	<b>Total Summer School - Support Services</b>	77820	X	X	X	-
13-422-X00-XXX	-	<b>Total Summer School</b>	77840	X	X	X	-
13-4XX-100-101	-	Salaries of Teachers	78000	X	X	X	-
13-4XX-100-106	-	Other Salaries for Instruction	78020	X	X	X	-
13-4XX-100-178	-	Salaries of Teacher Tutors	78040	X	X	X	-
13-4XX-100-179	-	Salaries of Reading Specialists	78060	X	X	X	-
13-4XX-100-199	-	Unused Vacation Payment to Terminated / Retired Staff	78065	X	X	X	-
13-4XX-100-300	-	Purchased Professional and Technical Services	78080	X	X	X	-
13-4XX-100-500	-	Other Purchased Services (400-500 series)	78100	X	X	X	-
13-4XX-100-610	-	General Supplies	78120	X	X	X	-
13-4XX-100-640	-	Textbooks	78140	X	X	X	-
13-4XX-100-800	-	Other Objects	78160	X	X	X	-
13-4XX-100-XXX	-	<b>Total Other Special Schools - Instruction</b>	78180	X	X	X	-
13-4XX-200-100	-	Salaries	78200	X	X	X	-
13-4XX-200-199	-	Unused Vacation Payment to Terminated / Retired Staff	78205	X	X	X	-
13-4XX-200-200	-	Personal Services - Employee Benefits	78220	X	X	X	-
13-4XX-200-300	-	Purchased Professional and Technical Services	78240	X	X	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/ Ren	CSDD	Voc	APSSD
13-4XX-200-500	-	Other Purchased Services (400-500 series)	78260	X	X	X	-
13-4XX-200-600	-	Supplies and Materials	78280	X	X	X	-
13-4XX-200-800	-	Other Objects	78300	X	X	X	-
13-4XX-200-XXX	-	<b>Total Other Special Schools - Support Services</b>	78320	X	X	X	-
13-4XX-X00-XXX	-	<b>Total Other Special Schools</b>	78340	X	X	X	-
13-601-100-101	-	Salaries of Teachers	79000	X	-	X	-
13-601-100-106	-	Other Salaries for Instruction	79020	X	-	X	-
13-601-100-178	-	Salaries of Teacher Tutors	79040	X	-	X	-
13-601-100-179	-	Salaries of Reading Specialists	79060	X	-	X	-
13-601-100-199	-	Unused Vacation Payment to Terminated / Retired Staff	79065	X	-	X	-
13-601-100-300	-	Purchased Professional and Technical Services	79080	X	-	X	-
13-601-100-500	-	Other Purchased Services (400-500 series)	79100	X	-	X	-
13-601-100-610	-	General Supplies	79120	X	-	X	-
13-601-100-640	-	Textbooks	79140	X	-	X	-
13-601-100-800	-	Other Objects	79160	X	-	X	-
13-601-100-XXX	-	<b>Total Accredited Evening / Adult High School / Post-Graduate - Instruction</b>	79180	X	-	X	-
13-601-200-100	-	Salaries	79500	X	-	X	-
13-601-200-199	-	Unused Vacation Payment to Terminated / Retired Staff	79505	X	-	X	-
13-601-200-200	-	Personal Services - Employee Benefits	79520	X	-	X	-
13-601-200-300	-	Purchased Professional and Technical Services	79540	X	-	X	-
13-601-200-500	-	Other Purchased Services (400-500 series)	79560	X	-	X	-
13-601-200-600	-	Supplies and Materials	79580	X	-	X	-
13-601-200-800	-	Other Objects	79600	X	-	X	-
13-601-200-XXX	-	<b>Total Accredited Evening / Adult High School / Post-Graduate – Support Services</b>	79620	X	-	X	-
13-601-X00-XXX	-	<b>Total Accredited Evening / Adult High School / Post-Graduate</b>	79640	X	-	X	-



Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/ Ren	CSSD	Voc	APSSD
13-602-100-101	-	Salaries of Teachers	80000	X	X	X	-
13-602-100-106	-	Other Salaries for Instruction	80020	X	X	X	-
13-602-100-178	-	Salaries of Teacher Tutors	80040	X	X	X	-
13-602-100-179	-	Salaries of Reading Specialists	80060	X	X	X	-
13-602-100-199	-	Unused Vacation Payment to Terminated / Retired Staff	80065	X	X	X	-
13-602-100-300	-	Purchased Professional and Technical Services	80080	X	X	X	-
13-602-100-500	-	Other Purchased Services (400-500 series)	80100	X	X	X	-
13-602-100-610	-	General Supplies	80120	X	X	X	-
13-602-100-640	-	Textbooks	80140	X	X	X	-
13-602-100-800	-	Other Objects	80160	X	X	X	-
13-602-100-XXX	-	<b>Total Adult Education-Local-Instruction</b>	80180	X	X	X	-
13-602-200-100	-	Salaries	80200	X	X	X	-
13-602-200-199	-	Unused Vacation Payment to Terminated / Retired Staff	80205	X	X	X	-
13-602-200-200	-	Personal Services - Employee Benefits	80220	X	X	X	-
13-602-200-300	-	Purchased Professional and Technical Services	80240	X	X	X	-
13-602-200-500	-	Other Purchased Services (400-500 series)	80260	X	X	X	-
13-602-200-600	-	Supplies and Materials	80280	X	X	X	-
13-602-200-800	-	Other Objects	80300	X	X	X	-
13-602-200-XXX	-	<b>Total Adult Education-Local-Support Services</b>	80320	X	X	X	-
13-602-X00-XXX	-	<b>Total Adult Education-Local</b>	80340	X	X	X	-
13-629-100-101	-	Salaries of Teachers	81000	X	X	X	-
13-629-100-106	-	Other Salaries for Instruction	81020	X	X	X	-
13-629-100-178	-	Salaries of Teacher Tutors	81040	X	X	X	-
13-629-100-179	-	Salaries of Reading Specialists	81060	X	X	X	-
13-629-100-199	-	Unused Vacation Payment to Terminated / Retired Staff	81065	X	X	X	-
13-629-100-300	-	Purchased Professional and Technical Services	81080	X	X	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/ Ren	CSSD	Voc	APSSD
13-629-100-500	-	Other Purchased Services (400-500 series)	81100	X	X	X	-
13-629-100-610	-	General Supplies	81120	X	X	X	-
13-629-100-640	-	Textbooks	81140	X	X	X	-
13-629-100-800	-	Other Objects	81160	X	X	X	-
13-629-100-XXX	-	<b>Total Vocational Evening-Local-Instruction</b>	81180	X	X	X	-
13-629-200-100	-	Salaries	81200	X	X	X	-
13-629-200-199	-	Unused Vacation Payment to Terminated / Retired Staff	81205	X	X	X	-
13-629-200-200	-	Personal Services - Employee Benefits	81220	X	X	X	-
13-629-200-300	-	Purchased Professional and Technical Services	81240	X	X	X	-
13-629-200-500	-	Other Purchased Services (400-500 series)	81260	X	X	X	-
13-629-200-600	-	Supplies and Materials	81280	X	X	X	-
13-629-200-800	-	Other Objects	81300	X	X	X	-
13-629-200-XXX	-	<b>Total Vocational Evening-Local-Support Services</b>	81320	X	X	X	-
13-629-X00-XXX	-	<b>Total Vocational Evening - Local</b>	81340	X	X	X	-
13-631-100-101	-	Salaries of Teachers	82000	X	-	X	-
13-631-100-106	-	Other Salaries for Instruction	82020	X	-	X	-
13-631-100-178	-	Salaries of Teacher Tutors	82040	X	-	X	-
13-631-100-179	-	Salaries of Reading Specialists	82060	X	-	X	-
13-631-100-199	-	Unused Vacation Payment to Terminated / Retired Staff	82065	X	-	X	-
13-631-100-300	-	Purchased Professional and Technical Services	82080	X	-	X	-
13-631-100-500	-	Other Purchased Services (400-500 series)	82100	X	-	X	-
13-631-100-610	-	General Supplies	82120	X	-	X	-
13-631-100-640	-	Textbooks	82140	X	-	X	-
13-631-100-800	-	Other Objects	82160	X	-	X	-
13-631-100-XXX	-	<b>Total Evening School - Foreign-Born – Local - Instruction</b>	82180	X	-	X	-
13-631-200-100	-	Salaries	82200	X	-	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSSD	Voc	APSSD
13-631-200-199	-	Unused Vacation Payment to Terminated / Retired Staff	82205	X	-	X	-
13-631-200-200	-	Personal Services - Employee Benefits	82220	X	-	X	-
13-631-200-300	-	Purchased Professional and Technical Services	82240	X	-	X	-
13-631-200-500	-	Other Purchased Services (400-500 series)	82260	X	-	X	-
13-631-200-600	-	Supplies and Materials	82280	X	-	X	-
13-631-200-800	-	Other Objects	82300	X	-	X	-
13-631-200-XXX	-	<b>Total Evening School - Foreign-Born – Local - Support Services</b>	82320	X	-	X	-
13-631-X00-XXX	-	<b>Total Evening School - Foreign-Born - Local</b>	82340	X	-	X	-
13-640-200-100	-	Salaries	83000	X	-	X	-
13-640-200-199	-	Unused Vacation Payment to Terminated / Retired Staff	83005	X	-	X	-
13-640-200-600	-	Supplies and Materials	83020	X	-	X	-
13-640-200-800	-	Other Objects	83040	X	-	X	-
13-640-200-XXX	-	<b>Total Adult Education Testing Centers</b>	83060	X	-	X	-
13-XXX-XXX-XXX	-	<b>Total Special Schools</b>	83080	X	X	X	-
10-000-100-56X	-	Transfer of Funds to Charter Schools	84000	X	-	-	-
10-000-100-571	-	Transfer of Funds to Resident Renaissance Schools	84005	X	-	-	-
10-000-520-930	-	General Fund Contribution to SBB	84020	X	-	-	-
10-000-550-905	-	Budgeted Increase in Surplus for Tuition Calculations	84040	-	X	X	-
10-XXX-XXX-XXX	15-XXX-XXX-XXX	<b>General Fund Grand Total</b>	84060	X	X	X	X
20-XXX-XXX-XXX	-	Disposition of Program Income	84080	X	X	X	-
20-XXX-XXX-XXX	-	Local Projects	84100	X	X	X	-
20-475-XXX-XXX	-	Student Activity Fund	84200	X	X	X	-
20-476-XXX-XXX	-	Scholarship Fund	84220	X	X	X	-
20-218-100-101	-	Salaries of Teachers	85000	X	-	-	-
20-218-100-106	-	Other Salaries for Instruction	85020	X	-	-	-
20-218-100-199	-	Unused Vacation Payment to Terminated / Retired Staff	85025	X	-	-	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/ Ren	CSSD	Voc	APSSD
20-218-100-321	-	Purchased Professional-Educational Services	85030	X	-	-	-
20-218-100-500	-	Other Purchased Services (400-500 series)	85040	X	-	-	-
20-218-100-561	-	Tuition to Other LEAs Within state - Regular	85060	X	-	-	-
20-218-100-600	-	General Supplies	85080	X	-	-	-
20-218-100-800	-	Other Objects	85100	X	-	-	-
20-218-100-XXX	-	<b>Total PEA Instruction</b>	85120	X	-	-	-
20-218-200-102	-	Salaries of Supervisors of Instruction	86000	X	-	-	-
20-218-200-103	-	Salaries of Program Directors	86020	X	-	-	-
20-218-200-104	-	Salaries of Other Professional Staff	86040	X	-	-	-
20-218-200-105	-	Salaries of Secretarial and Clerical Assistants	86060	X	-	-	-
20-218-200-110	-	Other Salaries	86080	X	-	-	-
20-218-200-173	-	Salaries of Community Parent Involvement Specialists	86100	X	-	-	-
20-218-200-176	-	Salaries of Master Teachers	86120	X	-	-	-
20-218-200-199	-	Unused Vacation Payment to Terminated / Retired Staff	86125	X	-	-	-
20-218-200-200	-	Personal Services - Employee Benefits	86140	X	-	-	-
20-218-200-321	-	Purchased Education Services - Contracted Pre-K	86160	X	-	-	-
20-218-200-325	-	Purchased Education Services - Head Start	86180	X	-	-	-
20-218-200-329	-	Other Purchased Professional - Education Services	86200	X	-	-	-
20-218-200-330	-	Other Purchased Professional Services	86220	X	-	-	-
20-218-200-420	-	Cleaning, Repair and Maintenance Services	86240	X	-	-	-
20-218-200-440	-	Rentals	86260	X	-	-	-
20-218-200-511	-	Contract Services-Transportation (Between Home and School)	86280	X	-	-	-
20-218-200-516	-	Contract Services - Transportation (Field Trips)	86300	X	-	-	-
20-218-200-580	-	Travel	86320	X	-	-	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/ Ren	CSDD	Voc	APSSD
20-218-200-590	-	Miscellaneous Purchased Services	86330	X	-	-	-
20-218-200-600	-	Supplies and Materials	86340	X	-	-	-
20-218-200-800	-	Other Objects	86360	X	-	-	-
20-218-200-XXX	-	<b>Total PEA Support Services</b>	86380	X	-	-	-
20-218-400-731	-	Instructional Equipment	87000	X	-	-	-
20-218-400-732	-	Non-instructional Equipment	87020	X	-	-	-
20-218-400-XXX	-	<b>Total PEA Facilities Acquisition and Construction Services</b>	87040	X	-	-	-
20-218-100-56X	-	Contribution to Charter Schools	87060	X	-	-	-
20-218-100-571	-	Contribution to Renaissance Schools	87065	X	-	-	-
20-218-520-930	-	Transfer to General Fund	87080	X	-	-	-
20-218-XXX-XXX	-	<b>Total Preschool Education Aid</b>	87100	X	-	-	-
20-XXX-XXX-XXX	-	Nonpublic Textbooks	88000	X	-	-	-
20-XXX-XXX-XXX	-	Nonpublic Auxiliary Services	88020	X	X	-	-
20-XXX-XXX-XXX	-	Nonpublic Handicapped Services	88040	X	X	-	-
20-XXX-XXX-XXX	-	Nonpublic Nursing Services	88060	X	X	-	-
20-XXX-XXX-XXX	-	Nonpublic Technology Initiative	88080	X	X	-	-
20-XXX-XXX-XXX	-	Nonpublic Security Aid	88090	X	X	-	-
20-XXX-XXX-XXX	-	Adult Education	88100	X	-	X	-
20-XXX-XXX-XXX	-	Vocational Education	88120	X	-	X	-
20-470-XXX-XXX	-	Recovery High School Access Grant	88130	X	-	-	-
20-481-XXX-XXX	-	Nonpublic Teacher STEM Grant	88135	X	X	X	-
20-492-XXX-XXX (New)	-	SDA Emergent Needs and Capital Maintenance in School Districts	88136	X	-	-	-
20-493-XXX-XXX (New)	-	Preschool and Charter School Security Compliance Grant	88137	X	-	-	-
20-494-XXX-XXX (New)	-	Preschool Facilities Lead Remediation Grant	88138	X	-	-	-
20-XXX-XXX-XXX	-	Other	88140	X	X	X	-
20-XXX-520-930	-	Contribution to SBB - Other State Projects	88160	X	-	-	-
20-XXX-XXX-XXX	-	<b>Total Other State Projects</b>	88180	X	X	X	-
20-XXX-XXX-XXX	-	<b>Total State Projects</b>	88200	X	X	X	-
20-XXX-100-101 (non-budget)	-	Salaries of Teachers	88480	X	X	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSSD	Voc	APSSD
20-XXX-100-110 (non-budget)	-	Salaries – Other	88481	X	X	X	-
20-XXX-100-300 (non-budget)	-	Purchased Services	88482	X	X	X	-
20-XXX-100-500 (non-budget)	-	Other Purchased Services (400-500 Series)	88483	X	X	X	-
20-XXX-100-600 (non-budget)	-	Instructional Supplies	88484	X	X	X	-
20-XXX-100-800 (non-budget)	-	Other Objects	88485	X	X	X	-
20-XXX-200-100 (non-budget)	-	Salaries – Support	88490	X	X	X	-
20-XXX-200-200 (non-budget)	-	Employee Benefits	88491	X	X	X	-
20-XXX-200-300 (non-budget)	-	Professional Technical Services	88492	X	X	X	-
20-XXX-200-400 (non-budget)	-	Purchased Property Services	88493	X	X	X	-
20-XXX-200-500 (non-budget)	-	Other Purchased Services	88494	X	X	X	-
20-XXX-200-600 (non-budget)	-	Supplies and Materials	88495	X	X	X	-
20-XXX-200-800 (non-budget)	-	Other Objects	88496	X	X	X	-
20-XXX-XXX-XXX (non-budget)	-	Other Federal Expenditures	88497	X	X	X	-
20-XXX-XXX-XXX	-	Title I	88500	X	X	X	-
20-XXX-100-101 (non-budget)	-	Salaries of Teachers	88501	X	X	X	-
20-XXX-100-110 (non-budget)	-	Salaries – Other	88502	X	X	X	-
20-XXX-100-300 (non-budget)	-	Purchased Services	88503	X	X	X	-
20-XXX-100-500 (non-budget)	-	Other Purchased Services (400-500 Series)	88504	X	X	X	-
20-XXX-100-600 (non-budget)	-	Instructional Supplies	88505	X	X	X	-
20-XXX-100-800 (non-budget)	-	Other Objects	88506	X	X	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSSD	Voc	APSSD
20-XXX-200-100 (non-budget)	-	Salaries – Support	88510	X	X	X	-
20-XXX-200-200 (non-budget)	-	Employee Benefits	88511	X	X	X	-
20-XXX-200-300 (non-budget)	-	Professional Technical Services	88512	X	X	X	-
20-XXX-200-400 (non-budget)	-	Purchased Property Services	88513	X	X	X	-
20-XXX-200-500 (non-budget)	-	Other Purchased Services	88514	X	X	X	-
20-XXX-200-600 (non-budget)	-	Supplies and Materials	88515	X	X	X	-
20-XXX-200-800 (non-budget)	-	Other Objects	88516	X	X	X	-
20-XXX-XXX-XXX (non-budget)	-	Other Federal Expenditures	88517	X	X	X	-
20-XXX-XXX-XXX	-	Title II	88520	X	X	X	-
20-XXX-100-101 (non-budget)	-	Salaries of Teachers	88521	X	X	X	-
20-XXX-100-110 (non-budget)	-	Salaries – Other	88522	X	X	X	-
20-XXX-100-300 (non-budget)	-	Purchased Services	88523	X	X	X	-
20-XXX-100-500 (non-budget)	-	Other Purchased Services (400-500 Series)	88524	X	X	X	-
20-XXX-100-600 (non-budget)	-	Instructional Supplies	88525	X	X	X	-
20-XXX-100-800 (non-budget)	-	Other Objects	88526	X	X	X	-
20-XXX-200-100 (non-budget)	-	Salaries – Support	88530	X	X	X	-
20-XXX-200-200 (non-budget)	-	Employee Benefits	88531	X	X	X	-
20-XXX-200-300 (non-budget)	-	Professional Technical Services	88532	X	X	X	-
20-XXX-200-400 (non-budget)	-	Purchased Property Services	88533	X	X	X	-
20-XXX-200-500 (non-budget)	-	Other Purchased Services	88534	X	X	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/ Ren	CSDD	Voc	APSSD
20-XXX-200-600 (non-budget)	-	Supplies and Materials	88535	X	X	X	-
20-XXX-200-800 (non-budget)	-	Other Objects	88536	X	X	X	-
20-XXX-XXX-XXX (non-budget)	-	Other Federal Expenditures	88537	X	X	X	-
20-XXX-XXX-XXX	-	Title III	88540	X	X	X	-
20-XXX-100-101 (non-budget)	-	Salaries of Teachers	88541	X	X	X	-
20-XXX-100-110 (non-budget)	-	Salaries – Other	88542	X	X	X	-
20-XXX-100-300 (non-budget)	-	Purchased Services	88543	X	X	X	-
20-XXX-100-500 (non-budget)	-	Other Purchased Services (400-500 Series)	88544	X	X	X	-
20-XXX-100-600 (non-budget)	-	Instructional Supplies	88545	X	X	X	-
20-XXX-100-800 (non-budget)	-	Other Objects	88546	X	X	X	-
20-XXX-200-100 (non-budget)	-	Salaries – Support	88550	X	X	X	-
20-XXX-200-200 (non-budget)	-	Employee Benefits	88551	X	X	X	-
20-XXX-200-300 (non-budget)	-	Professional Technical Services	88552	X	X	X	-
20-XXX-200-400 (non-budget)	-	Purchased Property Services	88553	X	X	X	-
20-XXX-200-500 (non-budget)	-	Other Purchased Services	88554	X	X	X	-
20-XXX-200-600 (non-budget)	-	Supplies and Materials	88555	X	X	X	-
20-XXX-200-800 (non-budget)	-	Other Objects	88556	X	X	X	-
20-XXX-XXX-XXX (non-budget)	-	Other Federal Expenditures	88557	X	X	X	-
20-XXX-XXX-XXX	-	Title IV	88560	X	X	X	-
20-XXX-100-101 (non-budget)	-	Salaries of Teachers	88581	X	X	X	-
20-XXX-100-110 (non-budget)	-	Salaries – Other	88582	X	X	X	-



Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSSD	Voc	APSSD
20-XXX-100-300 (non-budget)	-	Purchased Services	88583	X	X	X	-
20-XXX-100-500 (non-budget)	-	Other Purchased Services (400-500 Series)	88584	X	X	X	-
20-XXX-100-600 (non-budget)	-	Instructional Supplies	88585	X	X	X	-
20-XXX-100-800 (non-budget)	-	Other Objects	88586	X	X	X	-
20-XXX-200-100 (non-budget)	-	Salaries – Support	88587	X	X	X	-
20-XXX-200-200 (non-budget)	-	Employee Benefits	88588	X	X	X	-
20-XXX-200-300 (non-budget)	-	Professional Technical Services	88589	X	X	X	-
20-XXX-200-400 (non-budget)	-	Purchased Property Services	88590	X	X	X	-
20-XXX-200-500 (non-budget)	-	Other Purchased Services	88591	X	X	X	-
20-XXX-200-600 (non-budget)	-	Supplies and Materials	88592	X	X	X	-
20-XXX-200-800 (non-budget)	-	Other Objects	88593	X	X	X	-
20-XXX-XXX-XXX (non-budget)	-	Other Federal Expenditures	88594	X	X	X	-
20-XXX-XXX-XXX	-	Title VI	88600	X	X	X	-
20-XXX-100-101 (non-budget)	-	Salaries of Teachers	88601	X	X	X	-
20-XXX-100-110 (non-budget)	-	Salaries – Other	88602	X	X	X	-
20-XXX-100-300 (non-budget)	-	Purchased Services	88603	X	X	X	-
20-XXX-100-500 (non-budget)	-	Other Purchased Services (400-500 Series)	88604	X	X	X	-
20-XXX-100-56X (non-budget)	-	Tuition – Private/Out of State (Includes to APSSDs)	88605	X	X	X	-
20-XXX-100-562 (non-budget)	-	Tuition – Other NJ LEAs (includes to CSSDs)	88606	X	X	X	-
20-XXX-100-600 (non-budget)	-	Instructional Supplies	88607	X	X	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSSD	Voc	APSSD
20-XXX-100-800 (non-budget)	-	Other Objects	88608	X	X	X	-
20-XXX-200-100 (non-budget)	-	Salaries – Support	88610	X	X	X	-
20-XXX-200-200 (non-budget)	-	Employee Benefits	88611	X	X	X	-
20-XXX-200-300 (non-budget)	-	Professional Technical Services	88612	X	X	X	-
20-XXX-200-400 (non-budget)	-	Purchased Property Services	88613	X	X	X	-
20-XXX-200-500 (non-budget)	-	Other Purchased Services	88614	X	X	X	-
20-XXX-200-600 (non-budget)	-	Supplies and Materials	88615	X	X	X	-
20-XXX-200-800 (non-budget)	-	Other Objects	88616	X	X	X	-
20-XXX-XXX-XXX (non-budget)	-	Other Federal Expenditures	88617	X	X	X	-
20-XXX-XXX-XXX	-	I.D.E.A. Part B (Handicapped)	88620	X	X	X	-
20-XXX-100-101 (non-budget)	-	Salaries of Teachers	88621	X	X	X	-
20-XXX-100-110 (non-budget)	-	Salaries – Other	88622	X	X	X	-
20-XXX-100-300 (non-budget)	-	Purchased Services	88623	X	X	X	-
20-XXX-100-500 (non-budget)	-	Other Purchased Services (400-500 Series)	88624	X	X	X	-
20-XXX-100-600 (non-budget)	-	Instructional Supplies	88625	X	X	X	-
20-XXX-100-800 (non-budget)	-	Other Objects	88626	X	X	X	-
20-XXX-200-100 (non-budget)	-	Salaries – Support	88630	X	X	X	-
20-XXX-200-200 (non-budget)	-	Employee Benefits	88631	X	X	X	-
20-XXX-200-300 (non-budget)	-	Professional Technical Services	88632	X	X	X	-
20-XXX-200-400 (non-budget)	-	Purchased Property Services	88633	X	X	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSDD	Voc	APSSD
20-XXX-200-500 (non-budget)	-	Other Purchased Services	88634	X	X	X	-
20-XXX-200-600 (non-budget)	-	Supplies and Materials	88635	X	X	X	-
20-XXX-200-800 (non-budget)	-	Other Objects	88636	X	X	X	-
20-XXX-XXX-XXX (non-budget)	-	Other Federal Expenditures	88637	X	X	X	-
20-XXX-XXX-XXX	-	Vocational Education	88640	X	X	X	-
20-223-XXX-XXX (New)	-	ARP = IDEA Basic Grant Program	88641	X	X	X	-
20-224-XXX-XXX (New)	-	ARP = IDEA Preschool Grant Program	88642	X	X	X	-
20-390-XXX-XXX (New)	-	Middle Grades Career Awareness and Exploration Program	88655	X	X	X	-
20-XXX-XXX-XXX	-	Adult Education	88660	X	X	X	-
20-477-100-101	-	Salaries of Teachers	88661	X	X	X	-
20-477-100-110	-	Salaries - Other	88662	X	X	X	-
20-477-100-300	-	Purchased Services- Instruction	88663	X	X	X	-
20-477-100-500	-	Other Purchased Services-Instruction (400- 500 series)	88664	X	X	X	-
20-477-100-600	-	Instructional Supplies- Instruction	88665	X	X	X	-
20-477-100-800	-	Other Objects-Instruction	88666	X	X	X	-
20-477-200-100	-	Salaries-Support	88670	X	X	X	-
20-477-200-200	-	Benefits	88671	X	X	X	-
20-477-200-300	-	Professional Tech Services-Support	88672	X	X	X	-
20-477-200-400	-	Purchased Property-Support	88673	X	X	X	-
20-477-200-500	-	Other Purchased Services _Support	88674	X	X	X	-
20-477-200-600	-	Supplies and Materials-Support	88675	X	X	X	-
20-477-200-800	-	Other Objects-Support	88676	X	X	X	-
20-477-XXX-XXX	-	Other Federal Expenditures	88677	X	X	X	-
20-477-XXX-XXX	-	CARES Act Education Stabilization Fund	88678	X	X	X	-
20-XXX-XXX-XXX	-	Private Industry Council (JTPA/WIOA)	88680	X	-	X	-
20-XXX-100-101 (non-budget)	-	Salaries of Teachers	88681	X	X	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSDD	Voc	APSSD
20-XXX-100-110 (non-budget)	-	Salaries – Other	88682	X	X	X	-
20-XXX-100-300 (non-budget)	-	Purchased Services	88683	X	X	X	-
20-XXX-100-500 (non-budget)	-	Other Purchased Services (400-500 Series)	88684	X	X	X	-
20-XXX-100-600 (non-budget)	-	Instructional Supplies	88685	X	X	X	-
20-XXX-100-800 (non-budget)	-	Other Objects	88686	X	X	X	-
20-XXX-200-100 (non-budget)	-	Salaries – Support	88690	X	X	X	-
20-XXX-200-200 (non-budget)	-	Employee Benefits	88691	X	X	X	-
20-XXX-200-300 (non-budget)	-	Professional Technical Services	88692	X	X	X	-
20-XXX-200-400 (non-budget)	-	Purchased Property Services	88693	X	X	X	-
20-XXX-200-500 (non-budget)	-	Other Purchased Services	88694	X	X	X	-
20-XXX-200-600 (non-budget)	-	Supplies and Materials	88695	X	X	X	-
20-XXX-200-800 (non-budget)	-	Other Objects	88696	X	X	X	-
20-XXX-XXX-XXX (non-budget)	-	Other Federal Expenditures	88697	X	X	X	-
20-XXX-XXX-XXX	-	Other	88700	X	X	X	-
20-478-XXX-XXX	-	Bridging the Digital Divide	88705	X	X	X	-
20-479-XXX-XXX	-	Coronavirus Relief Fund (CRF) Grant Program	88706	X	X	X	-
20-482-XXX-XXX	-	Nonpublic Technology Funds under CRF	88707	X	X	X	-
20-480-XXX-XXX	-	Addressing Student Learning Loss Grant	88708	X	X	X	-
20-483-XXX-XXX	-	CRRSA Act-ESSER II Grant Program	88709	X	X	X	-
20-484-XXX-XXX	-	CRRSA Act-Learning Acceleration Grant Program	88710	X	X	X	-
20-485-XXX-XXX	-	CRRSA Act-Mental Health Grant Program	88711	X	X	X	-

Account Number	School-Based Account Number	Description	Line Number	Reg/Ch/Ren	CSSD	Voc	APSSD
20-486-XXX-XXX (New)	-	Additional or Compensatory Special Education and Related Services (ACSERS) Program	88712	X	X	X	-
20-487-XXX-XXX (New)	-	ARP – ESSER Grant Program	88713	X	X	X	-
20-488-XXX-XXX (New)	-	ARP ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	88714	X	X	X	-
20-489-XXX-XXX (New)	-	ARP ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	88715	X	X	X	-
20-490-XXX-XXX (New)	-	ARP ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	88716	X	X	X	-
20-491-XXX-XXX (New)	-	ARP ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	88717	X	X	X	-
20-495-XXX-XXX (New)	-	ARP Homeless Children and Youth I Grant	88718	X	X	-	-
20-496-XXX-XXX (New)	-	ARP Homeless Children and Youth II Grant	88719	X	X	X	-
20-XXX-520-930	-	Contribution to SBB - Other Federal Projects	88720	X	-	-	-
20-XXX-XXX-XXX	-	<b>Total Federal Projects</b>	88740	X	X	X	-
20-XXX-XXX-XXX	-	<b>Total Special Revenue Funds</b>	88760	X	X	X	-
30-XXX-XXX-73X	-	Capital Project Equipment	89000	X	X	X	-
30-000-4XX-100	-	Salaries	89020	X	X	X	-
30-000-4XX-331	-	Legal Services	89040	X	X	X	-
30-000-4XX-390	-	Other Purchased Professional and Technical Services	89060	X	X	X	-
30-000-4XX-450	-	Construction Services	89080	X	X	X	-

## ***Appendix B: Supplies and Equipment***

### **Criteria for Distinguishing Supply and Equipment Items**

At one time, the federal accounting handbook published by the National Center for Education Statistics (NCES) contained lists of both supplies and equipment. Such lists can never be all-inclusive, and become outdated. Some federal, state, and local laws and regulations, usually in the form of funding programs, present conflicting criteria for distinguishing between supplies and equipment. For these reasons, the use of a supply and equipment list is not practical.

The NCES has provided, in the *Financial Accounting for Local and State School Systems* 2014 Edition, a set of criteria for determining whether an item is classified as equipment or a supply. The four criteria are reproduced below and are in priority order as given by NCES. Unless otherwise bound by federal, state, or local law, school districts should use these criteria in their supply/equipment classification decisions. In cases where the distinction is unclear, the district, as always, must apply reason and good judgment in making its decision.

### **Equipment Items**

An equipment item is any instrument, machine, apparatus, or set of articles which meets **all** the following criteria:

1. It retains its original shape, appearance, and character with use;
2. It does not lose its identity through fabrication or incorporation into a different or more complex unit or substance;
3. It is nonexpendable; that is, if the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit;
4. Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for at least one year.

### **Capitalization Policy**

The NCES decision chart reflects the above criteria and includes an additional point (capitalization threshold). When the answer to the question *“If the item exceeds the minimum dollar value mandated by a state or other government unit (with due regard for group control of some items)”* is yes, and all four of the previously listed criteria have been met, then the item should be classified as equipment.

On January 11, 2001, the NJ Department of Education notified districts that effective July 1, 2001, the capitalization threshold (minimum dollar value for determining if an item is equipment) used by school districts in New Jersey was increased to \$2,000. This higher capitalization threshold required for accounting and financial reporting does not preclude a district from using a lower threshold for insurance or asset management/management control purposes.

### **Supply Item**

An item should be classified as a supply if it does not meet all the stated equipment criteria, and the cost is not more than the capitalization threshold of \$2,000.

## ***Appendix C: Details of Reserved Codes***

This section contains details of codes where use has been discontinued. The codes will not be re-used for other purposes therefore they are reserved.

### **Reserved Fund Codes**

<b>Fund Code – Reserved</b>	<b>Fund Code Description</b>
16	<b>American Recovery and Reinvestment Act of 2009- Education Stabilization Fund (ARRA-ESF).</b> Federal awards to states’ governors by formula under the SFSF program in exchange for a commitment to advance essential education reforms to benefit students from early learning through post-secondary education. These funds helped implement the new school funding formula under the School Funding Reform Act of 2008. (Removed in 2015-16.)
17	<b>American Recovery and Reinvestment Act of 2009- Government Services Fund (ARRA-GSF).</b> Federal awards to states’ governors by formula under the SFSF program in exchange for a commitment to advance essential education reforms to benefit students from early learning through post-secondary education. These funds helped stabilize state and local government budgets in order to minimize and avoid reductions in education and other essential public services. (Removed in 2015-16.)
18	<b>Education Jobs Fund.</b> Federal award to fund compensation and benefits and other expenses, such as support services, necessary to retain existing employees, to recall or rehire former employees, and to hire new employees, in order to provide early childhood, elementary, or secondary educational and related services. Revenues were required to be spent by September 30, 2012.
19	<b>FEMA Community Development Block Grant (CDBG).</b> Accounts for the grants received from Federal Emergency Management Agency (FEMA) for CDBG related to Hurricane Sandy. (Removed in 2017-18.)

**Reserved Revenue Codes**

<b>Revenue Code – Reserved</b>	<b>Revenue Code Description</b>
3179	<b>Supplemental Enrollment Growth Aid.</b> State aid to districts that experienced enrollment growth greater than 13% from October 2008 to October 2011. (Removed in 2018-19.)
3180	<b>Under Adequacy Aid.</b> State aid to districts that spent more than 10% below the adequacy budget in fiscal year 2014. (Removed in 2018-19.)
3181	<b>PARCC Readiness Aid.</b> State aid to procure the technology necessary to offer the online Partnership for Assessment of Readiness for College and Careers (PARCC) assessments. (Removed in 2018-19.)
3182	<b>Per Pupil Growth Aid.</b> State aid calculated at \$10 per pupil multiplied by the district projected 2014-15 enrollment. (Removed in 2018-19.)
3183	<b>Professional Learning Community Aid.</b> State aid to support the development of learning communities within and across districts, to help teachers and administrators analyze and use assessment data to improve classroom instruction. (Removed in 2018-19.)
3184	<b>Host District Support Aid.</b> State aid to ensure that the base per pupil funding provided to charter schools is no less than the amount provided in the prior year. (Removed in 2018-19.)
3211	<b>Early Childhood Program Aid and Prior Year Carryover.</b> State aid provided to all school districts with high concentrations of low-income pupils, for the purpose of providing full-day kindergarten and preschool classes and other early childhood programs and services. (State program no longer funded. Removed in 2012-13.)
3251	<b>Additional State School Building Aid – Chapter 177.</b> State aid for financing the cost of school facilities. This classification is used in the debt service fund. (State program no longer funded 2009. Removed in 2012-13.)
3252	<b>Additional State School Building Aid – Chapter 10.</b> State aid for financing the cost of school facilities. This classification is used in the debt service fund. (State program no longer funded 2009. Removed in 2012-13.)
3253	<b>Additional State School Building Aid – Chapter 74.</b> State aid for financing the cost of school facilities. This classification is used in the debt service fund. (State program no longer funded 2009. Removed in 2012-13.)
4495 to 4499	<b>Title V- Innovative Programs.</b> Revenue source is no longer funded. (Removed in 2015-16.)
4520	<b>Equalization Aid – American Recovery and Reinvestment Act of 2009- Education Stabilization Fund (ARRA-ESF).</b> Federal revenue provided to districts under the American



Revenue Code – Reserved	Revenue Code Description
	Recovery and Reinvestment Act of 2009, to help implement the new school funding formula under the School Funding Reform Act of 2008. (Removed in 2015-16.)
4521	<b>Equalization Aid – American Recovery and Reinvestment Act of 2009- Government Services Fund (ARRA-GSF).</b> Federal revenue provided to districts under the American Recovery and Reinvestment Act of 2009, to minimize and avoid reductions in education and other essential public services. (Removed in 2015-16.)
4522	<b>Education Jobs Fund.</b> Federal award and carryover to fund compensation and benefits and other expenses, such as support services, necessary to retain existing employees, to recall or rehire former employees, and to hire new employees, in order to provide early childhood, elementary, or secondary educational and related services. Funds were required to be spent by September 30, 2012.
4526	<b>FEMA Community Development Block Grant (CDBG).</b> Used to record revenue received from the Federal Emergency Management Agency (FEMA) for CDBG in fund 19 and Project SERV grants in fund 20, related to Hurricane Sandy. (Removed in 2017-18.)
4527	<b>Preschool Expansion Grant.</b> Federal grant for Preschool Development Expansion. Grant is based on projected number of regular education 4-year-old students at or below 200 percent of the poverty level. (Used only in Fund 20). (Removed in 2019-20. Grant period ended June 30, 2019.)
5405	<b>Community Disaster Loan (CDL) Property Tax Offset – Super Storm Sandy.</b> Used to record amounts received from Federal Emergency Management Agency (FEMA) for CDL, which were used to offset property taxes. (Removed in 2020-21.)
5901	<b>Other Financing Sources – Insurance Recovery Related to Impaired Capital Asset-Super Storm Sandy.</b> Used to record insurance proceeds for assets damaged in Hurricane Sandy. (Removed in 2020-21.)
5902	<b>Other Financing Sources – Insurance Recovery Related to Other Costs of Super Storm Sandy.</b> Used to record insurance proceeds for issues other than impaired assets from Hurricane Sandy. (Removed in 2020-21.)

**Reserved Program Codes**

<b>Program Code – Reserved</b>	<b>Program Code Description</b>
220	<b>Preschool Expansion Grant.</b> Federal grant for Preschool Development Expansion. Grant is based on projected number of regular education four-year-old students at or below 200 percent of the poverty level. Used with the special revenue fund. This grant period ended June 30, 2019. (Removed in 2019-20.)
260 to 264	<b>ESSA Title V-Innovation Programs.</b> (Removed in 2015-16.)
702	<b>Additional State School Building Aid - Chapter 177.</b> State aid for financing the cost of school facilities. Used with revenue source code 3250. (State program no longer funded 2009. Removed in 2012-13.)
703	<b>Additional State School Building Aid - Chapter 10.</b> State aid for financing the cost of school facilities. Used with revenue source code 3250. (State program no longer funded 2009. Removed in 2012-13.)
704	<b>Additional State School Building Aid - Chapter 74.</b> State aid for financing the cost of school facilities. Used with revenue source code 3250. (State program no longer funded 2009. Removed in 2012-13.)

**Reserved Balance Sheet Codes**

<b>Balance Sheet Code – Reserved</b>	<b>Balance Sheet Code Description</b>
314	<b>Withdrawal from Waiver Offset Reserve.</b> A reserve representing that portion of fund balance to be used to reduce future waiver requests or for tax relief. The final year of Commissioner waivers was 2010-11.
609	<b>Increase in Waiver Offset Reserve.</b> A reserve representing that portion of fund balance to be used to reduce future waiver requests or for tax relief. The final year of Commissioner waivers was 2010-11.
768	<b>Waiver Offset Reserve.</b> A reserve representing that portion of fund balance to be used to reduce future waiver requests or for tax relief. The final year of Commissioner waivers was 2010-11.
772	<b>Designated Fund Balance – ARRA/SEMI.</b> A designation representing that portion of unassigned fund balance segregated for unspent revenues from the federal government through the state for increase in the Special Education Medicaid Incentive (SEMI) program’s Federal Medical Assistance Percentage under the American Recovery and Reinvestment Act. (Note – Any remaining amounts from the ARRA/SEMI funds will be used by the end of the 2016-17 school year, therefore there will be no ending balance at June 30, 2017 or forward.)