



State of New Jersey  
DEPARTMENT OF EDUCATION  
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June 4, 2015

TO: Directors, Private Schools for Students with Disabilities

FROM: Michael Mindlin, CPA, Director- Fiscal Policy and Planning  
Office of School Finance *mm*

**SUBJECT: Board Certified Behavior Analyst**

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As you are aware, the position of Board Certified Behavior Analyst ("BCBA") was recently added to the list of recognized position titles.

Based upon the nature of the services provided by BCBA staff, i.e. direct instruction with students, the salary may be recorded as instructional costs in Undistributed Expenditures – Other Support Services – Students – Related Services in account number 11-000-216-10 (Speech/OT/PT) or as support costs in Undistributed Expenditures – Other Support Services – Students – Regular in account number 11-000-218-104 (Guidance). The fringe benefits associated with the instructional position should be recorded as 11-000-216-205 (Employee benefits) and 11-000-216-232 (Pension). Fringe benefits associated with a support position should be recorded as 11-000-218-205 (Employee benefits) and 11-000-218-232 (Pension).

Consistent with N.J.A.C. 6A:23A-18.5(a)(9), the salary of a BCBA staff member cannot be in excess of the lowest maximum allowable salary in the same county according to the list of maximum allowable salaries determined in N.J.A.C. 6A:23A-18.2(o), (p) and (q).

Additionally, understanding that the role of the BCBA may vary based upon program, please note that if the BCBA is not providing direct instructional or support services to students, but rather is providing administrative oversight, the salary and fringe benefits must be recorded in Undistributed Expenditures – Support Services – School Administration in account number 11-000-240-104 (School Administration Salaries), with fringe benefits posted to appropriate administrative accounts.

Please note that the guidance above will be added to 2014-2015 Update to Financial Accounting for New Jersey Private Schools for Students with Disabilities - The Audit Program. If there are any questions or concerns as to where to record the BCBA salary and fringe benefits, please call Elise Sadler-Williams at 609-777-4483.

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