



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|--|---|----------------|---|
| Cognitive - Mild (lines 3500 to 3640) | | | |
| 3500 | Salaries of Teachers | 11-201-100-101 | The salaries for all teachers of the handicapped/teachers of students with disabilities services rendered to pupils including the services of part-time and substitute teachers. Includes the salaries for all subject area teaching staff, such as but not limited to, math, science, art, music, physical education, reading, English, etc. Note: The salary of a head teacher acting as a principal should be recorded entirely under object 103, Undistributed Expenditures - Support Services- General Admin. Line number 46000 account number 11-000-240-103. |
| 3520 | Other Salaries for Instruction | 11-201-100-106 | The salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel including IEP required in-house student job positions. |
| 3525 | Unused Vacation Payment to Terminated/Retired Staff | 11-201-100-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 3530 | Group Insurance | 11-201-100-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 3531 | Social Security Contributions | 11-201-100-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 3532 | Pension Contributions | 11-201-100-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 3533 | Unemployment Compensation | 11-201-100-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 3534 | Workmen's Compensation | 11-201-100-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 3535 | Health Benefits | 11-201-100-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 3536 | Tuition Reimbursement | 11-201-100-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 3537 | Other Employee Benefits | 11-201-100-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |
| 3538 | Unused Sick Payment to Terminated / Retired Staff | 11-201-100-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 3540 | Purchased Professional-Educational Services | 11-201-100-320 | Purchased professional services used to support special education instruction provided in the classroom. Included in this account are contracted instructional services. |
| 3560 | Purchased Technical Services | 11-201-100-340 | Services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Included in this account are costs incurred for assembly speakers or standardized specific subject exams. |
| 3580 | Other Purchased Services | 11-201-100-500 | 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 for Internet services for instructional purposes are posted to this account. |
| 3590 | Travel - All Other | 11-201-100-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 3591 | Travel for Regular Business | 11-201-100-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 3600 | General Supplies | 11-201-100-610 | 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. General supplies include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, periodicals, and other reference materials, etc. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|--|---|----------------|---|
| Cognitive - Mild | | | |
| 3620 | Textbooks | 11-201-100-640 | Expenditures for textbooks furnished free to pupils, binding and other textbook repairs, and freight and cartage of textbooks. Expenditures for books not meeting this definition are included in object 610. |
| 3630 | Equipment | 11-201-100-730 | 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 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. |
| 3640 | Other Objects | 11-201-100-800 | Amounts for classroom costs not included in the above classifications such as expenditures for dues and fees for teachers' memberships in professional or other organizations. |
| Cognitive - Moderate (lines 4000 to 4140) | | | |
| 4000 | Salaries of Teachers | 11-202-100-101 | The salaries for all teachers of the handicapped/teachers of students with disabilities services rendered to pupils including the services of part-time and substitute teachers. Includes the salaries for all subject area teaching staff, such as but not limited to, math, science, art, music, physical education, reading, English, etc. Note: The salary of a head teacher acting as a principal should be recorded entirely under object 103, Undistributed Expenditures - Support Services- General Admin. Line number 46000 account number 11-000-240-103. |
| 4020 | Other Salaries for Instruction | 11-202-100-106 | The salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel including IEP required in-house student job positions. |
| 4025 | Unused Vacation Payment to Terminated/Retired Staff | 11-202-100-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 4030 | Group Insurance | 11-202-100-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 4031 | Social Security Contributions | 11-202-100-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 4032 | Pension Contributions | 11-202-100-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 4033 | Unemployment Compensation | 11-202-100-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 4034 | Workmen's Compensation | 11-202-100-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 4035 | Health Benefits | 11-202-100-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 4036 | Tuition Reimbursement | 11-202-100-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 4037 | Other Employee Benefits | 11-202-100-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |
| 4038 | Unused Sick Payment to Terminated / Retired Staff | 11-202-100-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 4040 | Purchased Professional-Educational Services | 11-202-100-320 | Purchased professional services used to support special education instruction provided in the classroom. Included in this account are contracted instructional services. |
| 4060 | Purchased Technical Services | 11-202-100-340 | Services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Included in this account are costs incurred for assembly speakers or standardized specific subject exams. |
| 4080 | Other Purchased Services | 11-202-100-500 | 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 for Internet services for instructional purposes are posted to this account. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|--|---|----------------|---|
| Cognitive - Moderate | | | |
| 4090 | Travel - All Other | 11-202-100-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 4091 | Travel for Regular Business | 11-202-100-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 4100 | General Supplies | 11-202-100-610 | 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. General supplies include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, periodicals, and other reference materials, etc. |
| 4120 | Textbooks | 11-202-100-640 | Expenditures for textbooks furnished free to pupils, binding and other textbook repairs, and freight and cartage of textbooks. Expenditures for books not meeting this definition are included in object 610. |
| 4130 | Equipment | 11-202-100-730 | 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 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. |
| 4140 | Other Objects | 11-202-100-800 | Amounts for classroom costs not included in the above classifications such as expenditures for dues and fees for teachers' memberships in professional or other organizations. |
| Learning and/or Language Disabilities - Mild or Moderate (lines 4500 to 4640) | | | |
| 4500 | Salaries of Teachers | 11-204-100-101 | The salaries for all teachers of the handicapped/teachers of students with disabilities services rendered to pupils including the services of part-time and substitute teachers. Includes the salaries for all subject area teaching staff, such as but not limited to, math, science, art, music, physical education, reading, English, etc. Note: The salary of a head teacher acting as a principal should be recorded entirely under object 103, Undistributed Expenditures - Support Services- General Admin. Line number 46000 account number 11-000-240-103. |
| 4520 | Other Salaries for Instruction | 11-204-100-106 | The salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel including IEP required in-house student job positions. |
| 4525 | Unused Vacation Payment to Terminated/Retired Staff | 11-204-100-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 4530 | Group Insurance | 11-204-100-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 4531 | Social Security Contributions | 11-204-100-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 4532 | Pension Contributions | 11-204-100-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 4533 | Unemployment Compensation | 11-204-100-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 4534 | Workmen's Compensation | 11-204-100-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 4535 | Health Benefits | 11-204-100-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 4536 | Tuition Reimbursement | 11-204-100-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 4537 | Other Employee Benefits | 11-204-100-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|--|---|----------------|---|
| Learning and/or Language Disabilities - Mild or Moderate | | | |
| 4538 | Unused Sick Payment to Terminated / Retired Staff | 11-204-100-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 4540 | Purchased Professional-Educational Services | 11-204-100-320 | Purchased professional services used to support special education instruction provided in the classroom. Included in this account are contracted instructional services. |
| 4560 | Purchased Technical Services | 11-204-100-340 | Services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Included in this account are costs incurred for assembly speakers or standardized specific subject exams. |
| 4580 | Other Purchased Services | 11-204-100-500 | 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 for Internet services for instructional purposes are posted to this account. |
| 4590 | Travel - All Other | 11-204-100-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 4591 | Travel for Regular Business | 11-204-100-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 4600 | General Supplies | 11-204-100-610 | 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. General supplies include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, periodicals, and other reference materials, etc. |
| 4620 | Textbooks | 11-204-100-640 | Expenditures for textbooks furnished free to pupils, binding and other textbook repairs, and freight and cartage of textbooks. Expenditures for books not meeting this definition are included in object 610. |
| 4630 | Equipment | 11-204-100-730 | 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 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. |
| 4640 | Other Objects | 11-204-100-800 | Amounts for classroom costs not included in the above classifications such as expenditures for dues and fees for teachers' memberships in professional or other organizations. |
| Learning and/or Language Disabilities - Severe (lines 4700 to 4860) | | | |
| 4700 | Salaries of Teachers | 11-205-100-101 | The salaries for all teachers of the handicapped/teachers of students with disabilities services rendered to pupils including the services of part-time and substitute teachers. Includes the salaries for all subject area teaching staff, such as but not limited to, math, science, art, music, physical education, reading, English, etc. Note: The salary of a head teacher acting as a principal should be recorded entirely under object 103, Undistributed Expenditures - Support Services - General Admin. Line number 46000 account number 11-000-240-103. |
| 4720 | Other Salaries for Instruction | 11-205-100-106 | The salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel including IEP required in-house student job positions. |
| 4740 | Unused Vacation Payment to Terminated / Retired Staff | 11-205-100-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 4745 | Group Insurance | 11-205-100-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |

| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|---|---|----------------|---|
| Learning and/or Language Disabilities - Severe | | | |
| 4746 | Social Security Contributions | 11-205-100-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 4747 | Pension Contributions | 11-205-100-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 4748 | Unemployment Compensation | 11-205-100-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 4749 | Workmen's Compensation | 11-205-100-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 4750 | Health Benefits | 11-205-100-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 4751 | Tuition Reimbursement | 11-205-100-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 4752 | Other Employee Benefits | 11-205-100-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |
| 4753 | Unused Sick Payment to Terminated / Retired Staff | 11-205-100-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 4760 | Purchased Professional-Educational Services | 11-205-100-320 | Purchased professional services used to support special education instruction provided in the classroom. Included in this account are contracted instructional services. |
| 4780 | Purchased Technical Services | 11-205-100-340 | Services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Included in this account are costs incurred for assembly speakers or standardized specific subject exams. |
| 4800 | Other Purchased Services (400-500 series) | 11-205-100-500 | 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 for Internet services for instructional purposes are posted to this account. |
| 4810 | Travel - All Other | 11-205-100-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 4811 | Travel for Regular Business | 11-205-100-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 4820 | General Supplies | 11-205-100-610 | 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. General supplies include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, periodicals, and other reference materials, etc. |
| 4840 | Textbooks | 11-205-100-640 | Expenditures for textbooks furnished free to pupils, binding and other textbook repairs, and freight and cartage of textbooks. Expenditures for books not meeting this definition are included in object 610. |
| 4850 | Equipment | 11-205-100-730 | 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 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. |
| 4860 | Other Objects | 11-205-100-800 | Amounts for classroom costs not included in the above classifications such as expenditures for dues and fees for teachers' memberships in professional or other organizations. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|--|---|----------------|---|
| Visual Impairments (lines 5000 to 5140) | | | |
| 5000 | Salaries of Teachers | 11-206-100-101 | The salaries for all teachers of the handicapped/teachers of students with disabilities services rendered to pupils including the services of part-time and substitute teachers. Includes the salaries for all subject area teaching staff, such as but not limited to, math, science, art, music, physical education, reading, English, etc. Note: The salary of a head teacher acting as a principal should be recorded entirely under object 103, Undistributed Expenditures - Support Services- General Admin. Line number 46000 account number 11-000-240-103. |
| 5020 | Other Salaries for Instruction | 11-206-100-106 | The salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel including IEP required in-house student job positions. |
| 5025 | Unused Vacation Payment to Terminated / Retired Staff | 11-206-100-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 5030 | Group Insurance | 11-206-100-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 5031 | Social Security Contributions | 11-206-100-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 5032 | Pension Contributions | 11-206-100-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 5033 | Unemployment Compensation | 11-206-100-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 5034 | Workmen's Compensation | 11-206-100-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 5035 | Health Benefits | 11-206-100-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 5036 | Tuition Reimbursement | 11-206-100-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 5037 | Other Employee Benefits | 11-206-100-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |
| 5038 | Unused Sick Payment to Terminated / Retired Staff | 11-206-100-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 5040 | Purchased Professional-Educational Services | 11-206-100-320 | Purchased professional services used to support special education instruction provided in the classroom. Included in this account are contracted instructional services. |
| 5060 | Purchased Technical Services | 11-206-100-340 | Services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Included in this account are costs incurred for assembly speakers or standardized specific subject exams. |
| 5080 | Other Purchased Services | 11-206-100-500 | 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 for Internet services for instructional purposes are posted to this account. |
| 5090 | Travel - All Other | 11-206-100-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 5091 | Travel for Regular Business | 11-206-100-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 5100 | General Supplies | 11-206-100-610 | 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. General supplies include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, periodicals, and other reference materials, etc. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|--|---|----------------|---|
| Visual Impairments | | | |
| 5120 | Textbooks | 11-206-100-640 | Expenditures for textbooks furnished free to pupils, binding and other textbook repairs, and freight and cartage of textbooks. Expenditures for books not meeting this definition are included in object 610. |
| 5130 | Equipment | 11-206-100-730 | 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 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. |
| 5140 | Other Objects | 11-206-100-800 | Amounts for classroom costs not included in the above classifications such as expenditures for dues and fees for teachers' memberships in professional or other organizations. |
| Auditory Impairments (lines 5500 to 5640) | | | |
| 5500 | Salaries of Teachers | 11-207-100-101 | The salaries for all teachers of the handicapped/teachers of students with disabilities services rendered to pupils including the services of part-time and substitute teachers. Includes the salaries for all subject area teaching staff, such as but not limited to, math, science, art, music, physical education, reading, English, etc. Note: The salary of a head teacher acting as a principal should be recorded entirely under object 103, Undistributed Expenditures - Support Services- General Admin. Line number 46000 account number 11-000-240-103. |
| 5520 | Other Salaries for Instruction | 11-207-100-106 | The salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel including IEP required in-house student job positions. |
| 5525 | Unused Vacation Payment to Terminated / Retired Staff | 11-207-100-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 5530 | Group Insurance | 11-207-100-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 5531 | Social Security Contributions | 11-207-100-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 5532 | Pension Contributions | 11-207-100-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 5533 | Unemployment Compensation | 11-207-100-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 5534 | Workmen's Compensation | 11-207-100-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 5535 | Health Benefits | 11-207-100-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 5536 | Tuition Reimbursement | 11-207-100-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 5537 | Other Employee Benefits | 11-207-100-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |
| 5538 | Unused Sick Payment to Terminated / Retired Staff | 11-207-100-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 5540 | Purchased Professional-Educational Services | 11-207-100-320 | Purchased professional services used to support special education instruction provided in the classroom. Included in this account are contracted instructional services. |
| 5560 | Purchased Technical Services | 11-207-100-340 | Services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Included in this account are costs incurred for assembly speakers or standardized specific subject exams. |
| 5580 | Other Purchased Services | 11-207-100-500 | 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 for Internet services for instructional purposes are posted to this account. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|---|---|----------------|---|
| Auditory Impairments | | | |
| 5590 | Travel - All Other | 11-207-100-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 5591 | Travel for Regular Business | 11-207-100-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 5600 | General Supplies | 11-207-100-610 | 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. General supplies include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, periodicals, and other reference materials, etc. |
| 5620 | Textbooks | 11-207-100-640 | Expenditures for textbooks furnished free to pupils, binding and other textbook repairs, and freight and cartage of textbooks. Expenditures for books not meeting this definition are included in object 610. |
| 5630 | Equipment | 11-207-100-730 | 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 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. |
| 5640 | Other Objects | 11-207-100-800 | Amounts for classroom costs not included in the above classifications such as expenditures for dues and fees for teachers' memberships in professional or other organizations. |
| Behavioral Disabilities (lines 6000 to 6140) | | | |
| 6000 | Salaries of Teachers | 11-209-100-101 | The salaries for all teachers of the handicapped/teachers of students with disabilities services rendered to pupils including the services of part-time and substitute teachers. Includes the salaries for all subject area teaching staff, such as but not limited to, math, science, art, music, physical education, reading, English, etc. Note: The salary of a head teacher acting as a principal should be recorded entirely under object 103, Undistributed Expenditures - Support Services- General Admin. Line number 46000 account number 11-000-240-103. |
| 6020 | Other Salaries for Instruction | 11-209-100-106 | The salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel including IEP required in-house student job positions. |
| 6025 | Unused Vacation Payment to Terminated / Retired Staff | 11-209-100-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 6030 | Group Insurance | 11-209-100-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 6031 | Social Security Contributions | 11-209-100-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 6032 | Pension Contributions | 11-209-100-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 6033 | Unemployment Compensation | 11-209-100-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 6034 | Workmen's Compensation | 11-209-100-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 6035 | Health Benefits | 11-209-100-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 6036 | Tuition Reimbursement | 11-209-100-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 6037 | Other Employee Benefits | 11-209-100-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|---|---|----------------|---|
| Behavioral Disabilities | | | |
| 6038 | Unused Sick Payment to Terminated / Retired Staff | 11-209-100-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 6040 | Purchased Professional-Educational Services | 11-209-100-320 | Purchased professional services used to support special education instruction provided in the classroom. Included in this account are contracted instructional services. |
| 6060 | Purchased Technical Services | 11-209-100-340 | Services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Included in this account are costs incurred for assembly speakers or standardized specific subject exams. |
| 6080 | Other Purchased Services | 11-209-100-500 | 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 for Internet services for instructional purposes are posted to this account. |
| 6090 | Travel - All Other | 11-209-100-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 6091 | Travel for Regular Business | 11-209-100-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 6100 | General Supplies | 11-209-100-610 | 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. General supplies include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, periodicals, and other reference materials, etc. |
| 6120 | Textbooks | 11-209-100-640 | Expenditures for textbooks furnished free to pupils, binding and other textbook repairs, and freight and cartage of textbooks. Expenditures for books not meeting this definition are included in object 610. |
| 6130 | Equipment | 11-209-100-730 | 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 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. |
| 6140 | Other Objects | 11-209-100-800 | Amounts for classroom costs not included in the above classifications such as expenditures for dues and fees for teachers' memberships in professional or other organizations. |
| Multiple Disabilities (lines 6500 to 6640) | | | |
| 6500 | Salaries of Teachers | 11-212-100-101 | The salaries for all teachers of the handicapped/teachers of students with disabilities services rendered to pupils including the services of part-time and substitute teachers. Includes the salaries for all subject area teaching staff, such as but not limited to, math, science, art, music, physical education, reading, English, etc. Note: The salary of a head teacher acting as a principal should be recorded entirely under object 103, Undistributed Expenditures - Support Services- General Admin. Line number 46000 account number 11-000-240-103. |
| 6520 | Other Salaries for Instruction | 11-212-100-106 | The salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel including IEP required in-house student job positions. |
| 6525 | Unused Vacation Payment to Terminated / Retired Staff | 11-212-100-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|------------------------------|---|----------------|---|
| Multiple Disabilities | | | |
| 6530 | Group Insurance | 11-212-100-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 6531 | Social Security Contributions | 11-212-100-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 6532 | Pension Contributions | 11-212-100-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 6533 | Unemployment Compensation | 11-212-100-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 6534 | Workmen's Compensation | 11-212-100-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 6535 | Health Benefits | 11-212-100-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 6536 | Tuition Reimbursement | 11-212-100-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 6537 | Other Employee Benefits | 11-212-100-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |
| 6538 | Unused Sick Payment to Terminated / Retired Staff | 11-212-100-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 6540 | Purchased Professional-Educational Services | 11-212-100-320 | Purchased professional services used to support special education instruction provided in the classroom. Included in this account are contracted instructional services. |
| 6560 | Purchased Technical Services | 11-212-100-340 | Services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Included in this account are costs incurred for assembly speakers or standardized specific subject exams. |
| 6580 | Other Purchased Services | 11-212-100-500 | 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 for Internet services for instructional purposes are posted to this account. |
| 6590 | Travel - All Other | 11-212-100-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 6591 | Travel for Regular Business | 11-212-100-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 6600 | General Supplies | 11-212-100-610 | 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. General supplies include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, periodicals, and other reference materials, etc. |
| 6620 | Textbooks | 11-212-100-640 | Expenditures for textbooks furnished free to pupils, binding and other textbook repairs, and freight and cartage of textbooks. Expenditures for books not meeting this definition are included in object 610. |
| 6630 | Equipment | 11-212-100-730 | 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 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. |
| 6640 | Other Objects | 11-212-100-800 | Amounts for classroom costs not included in the above classifications such as expenditures for dues and fees for teachers' memberships in professional or other organizations. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|------------------------------------|---|----------------|--|
| Autism (lines 7500 to 7640) | | | |
| 7500 | Salaries of Teachers | 11-214-100-101 | The salaries for all teachers of the handicapped/teachers of students with disabilities services rendered to pupils including the services of part-time and substitute teachers. Includes the salaries for all subject area teaching staff, such as but not limited to, math, science, art, music, physical education, reading, English, etc. Note: The salary of a head teacher acting as a principal should be recorded entirely under object 103, Undistributed Expenditures - Support Services- General Admin. Line number 46000 account number 11-000-240-103. |
| 7520 | Other Salaries for Instruction | 11-214-100-106 | The salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel including IEP required in-house student job positions. |
| 7525 | Unused Vacation Payment to Terminated / Retired Staff | 11-214-100-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 7530 | Group Insurance | 11-214-100-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 7531 | Social Security Contributions | 11-214-100-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 7532 | Pension Contributions | 11-214-100-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 7533 | Unemployment Compensation | 11-214-100-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 7534 | Workmen's Compensation | 11-214-100-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 7535 | Health Benefits | 11-214-100-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 7536 | Tuition Reimbursement | 11-214-100-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 7537 | Other Employee Benefits | 11-214-100-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |
| 7538 | Unused Sick Payment to Terminated / Retired Staff | 11-214-100-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 7540 | Purchased Professional-Educational Services | 11-214-100-320 | Purchased professional services used to support special education instruction provided in the classroom. Included in this account are contracted instructional services. |
| 7560 | Purchased Technical Services | 11-214-100-340 | Services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Included in this account are costs incurred for assembly speakers or standardized specific subject exams. |
| 7580 | Other Purchased Services | 11-214-100-500 | 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 for Internet services for instructional purposes are posted to this account. |
| 7590 | Travel - All Other | 11-214-100-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 7591 | Travel for Regular Business | 11-214-100-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|---|---|----------------|---|
| Autism | | | |
| 7600 | General Supplies | 11-214-100-610 | 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. General supplies include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, periodicals, and other reference materials, etc. |
| 7620 | Textbooks | 11-214-100-640 | Expenditures for textbooks furnished free to pupils, binding and other textbook repairs, and freight and cartage of textbooks. Expenditures for books not meeting this definition are included in object 610. |
| 7630 | Equipment | 11-214-100-730 | 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 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. |
| 7640 | Other Objects | 11-214-100-800 | Amounts for classroom costs not included in the above classifications such as expenditures for dues and fees for teachers' memberships in professional or other organizations. |
| Preschool Disabilities- Part-Time (lines 8000 to 8120) | | | |
| 8000 | Salaries of Teachers | 11-215-100-101 | The salaries for all teachers of the handicapped/teachers of students with disabilities services rendered to pupils including the services of part-time and substitute teachers. Includes the salaries for all subject area teaching staff, such as but not limited to, math, science, art, music, physical education, reading, English, etc. Note: The salary of a head teacher acting as a principal should be recorded entirely under object 103, Undistributed Expenditures - Support Services- General Admin. Line number 46000 account number 11-000-240-103. |
| 8020 | Other Salaries for Instruction | 11-215-100-106 | The salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel including IEP required in-house student job positions. |
| 8025 | Unused Vacation Payment to Terminated / Retired Staff | 11-215-100-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 8030 | Group Insurance | 11-215-100-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 8031 | Social Security Contributions | 11-215-100-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 8032 | Pension Contributions | 11-215-100-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 8033 | Unemployment Compensation | 11-215-100-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 8034 | Workmen's Compensation | 11-215-100-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 8035 | Health Benefits | 11-215-100-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 8036 | Tuition Reimbursement | 11-215-100-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 8037 | Other Employee Benefits | 11-215-100-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |
| 8038 | Unused Sick Payment to Terminated / Retired Staff | 11-215-100-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 8040 | Purchased Professional-Educational Services | 11-215-100-320 | Purchased professional services used to support special education instruction provided in the classroom. Included in this account are contracted instructional services. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|---|---|----------------|---|
| Preschool Disabilities- Part-Time | | | |
| 8060 | Purchased Technical Services | 11-215-100-340 | Services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Included in this account are costs incurred for assembly speakers or standardized specific subject exams. |
| 8080 | Other Purchased Services | 11-215-100-500 | 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 for Internet services for instructional purposes are posted to this account. |
| 8090 | Travel - All Other | 11-215-100-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 8091 | Travel for Regular Business | 11-215-100-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 8100 | General Supplies | 11-215-100-600 | Expenditures for all supplies, for the operation of a school including freight and cartage. Includes expenditures for reference books other than the initial purchase of library books. General supplies include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, periodicals, and other reference materials, etc. |
| 8110 | Equipment | 11-215-100-730 | 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 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. |
| 8120 | Other Objects | 11-215-100-800 | Amounts for classroom costs not included in the above classifications such as expenditures for dues and fees for teachers' memberships in professional or other organizations. |
| Preschool Disabilities- Full-Time (lines 8500 to 8620) | | | |
| 8500 | Salaries of Teachers | 11-216-100-101 | The salaries for all teachers of the handicapped/teachers of students with disabilities services rendered to pupils including the services of part-time and substitute teachers. Includes the salaries for all subject area teaching staff, such as but not limited to, math, science, art, music, physical education, reading, English, etc. Note: The salary of a head teacher acting as a principal should be recorded entirely under object 103, Undistributed Expenditures - Support Services- General Admin. Line number 46000 account number 11-000-240-103. |
| 8520 | Other Salaries for Instruction | 11-216-100-106 | The salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel including IEP required in-house student job positions. |
| 8525 | Unused Vacation Payment to Terminated / Retired Staff | 11-216-100-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 8530 | Group Insurance | 11-216-100-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 8531 | Social Security Contributions | 11-216-100-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 8532 | Pension Contributions | 11-216-100-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 8533 | Unemployment Compensation | 11-216-100-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 8534 | Workmen's Compensation | 11-216-100-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 8535 | Health Benefits | 11-216-100-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 8536 | Tuition Reimbursement | 11-216-100-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|--|---|----------------|---|
| Preschool Disabilities- Full-Time | | | |
| 8537 | Other Employee Benefits | 11-216-100-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |
| 8538 | Unused Sick Payment to Terminated / Retired Staff | 11-216-100-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 8540 | Purchased Professional-Educational Services | 11-216-100-320 | Purchased professional services used to support special education instruction provided in the classroom. Included in this account are contracted instructional services. |
| 8560 | Purchased Technical Services | 11-216-100-340 | Services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Included in this account are costs incurred for assembly speakers or standardized specific subject exams. |
| 8580 | Other Purchased Services | 11-216-100-500 | 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 for Internet services for instructional purposes are posted to this account. |
| 8590 | Travel - All Other | 11-216-100-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 8591 | Travel for Regular Business | 11-216-100-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 8600 | General Supplies | 11-216-100-600 | Expenditures for all supplies, for the operation of a school including freight and cartage. Includes expenditures for reference books other than the initial purchase of library books. General supplies include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, periodicals, and other reference materials, etc. |
| 8610 | Equipment | 11-216-100-730 | 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 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. |
| 8620 | Other Objects | 11-216-100-800 | Amounts for classroom costs not included in the above classifications such as expenditures for dues and fees for teachers' memberships in professional or other organizations. |
| Cognitive - Severe (lines 10000 to 10140) | | | |
| 10000 | Salaries of Teachers | 11-222-100-101 | The salaries for all teachers of the handicapped/teachers of students with disabilities services rendered to pupils including the services of part-time and substitute teachers. Includes the salaries for all subject area teaching staff, such as but not limited to, math, science, art, music, physical education, reading, English, etc. Note: The salary of a head teacher acting as a principal should be recorded entirely under object 103, Undistributed Expenditures - Support Services- General Admin. Line number 46000 account number 11-000-240-103. |
| 10020 | Other Salaries for Instruction | 11-222-100-106 | The salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel including IEP required in-house student job positions. |
| 10025 | Unused Vacation Payment to Terminated / Retired Staff | 11-222-100-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 10030 | Group Insurance | 11-222-100-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|---------------------------|---|----------------|---|
| Cognitive - Severe | | | |
| 10031 | Social Security Contributions | 11-222-100-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 10032 | Pension Contributions | 11-222-100-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 10033 | Unemployment Compensation | 11-222-100-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 10034 | Workmen's Compensation | 11-222-100-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 10035 | Health Benefits | 11-222-100-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 10036 | Tuition Reimbursement | 11-222-100-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 10037 | Other Employee Benefits | 11-222-100-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |
| 10038 | Unused Sick Payment to Terminated / Retired Staff | 11-222-100-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 10040 | Purchased Professional-Educational Services | 11-222-100-320 | Purchased professional services used to support special education instruction provided in the classroom. Included in this account are contracted instructional services. |
| 10060 | Purchased Technical Services | 11-222-100-340 | Services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Included in this account are costs incurred for assembly speakers or standardized specific subject exams. |
| 10080 | Other Purchased Services | 11-222-100-500 | 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 for Internet services for instructional purposes are posted to this account. |
| 10090 | Travel - All Other | 11-222-100-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 10091 | Travel for Regular Business | 11-222-100-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 10100 | General Supplies | 11-222-100-610 | 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. General supplies include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, periodicals, and other reference materials, etc. |
| 10120 | Textbooks | 11-222-100-640 | Expenditures for textbooks furnished free to pupils, binding and other textbook repairs, and freight and cartage of textbooks. Expenditures for books not meeting this definition are included in object 610. |
| 10130 | Equipment | 11-222-100-730 | 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 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. |
| 10140 | Other Objects | 11-222-100-800 | Amounts for classroom costs not included in the above classifications such as expenditures for dues and fees for teachers' memberships in professional or other organizations. |

| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|---|---|----------------|---|
| Special Education Vocational Programs - Instruction (lines 15000 to 15140) | | | |
| 15000 | Salaries of Teachers | 11-320-100-101 | The salaries for all vocational teachers. |
| 15020 | Other Salaries for Instruction | 11-320-100-106 | The salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel including IEP required in-house student job positions. |
| 15025 | Unused Vacation Payment to Terminated / Retired Staff | 11-320-100-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 15030 | Group Insurance | 11-320-100-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 15031 | Social Security Contributions | 11-320-100-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 15032 | Pension Contributions | 11-320-100-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 15033 | Unemployment Compensation | 11-320-100-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 15034 | Workmen's Compensation | 11-320-100-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 15035 | Health Benefits | 11-320-100-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 15036 | Tuition Reimbursement | 11-320-100-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 15037 | Other Employee Benefits | 11-320-100-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |
| 15038 | Unused Sick Payment to Terminated / Retired Staff | 11-320-100-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 15040 | Purchased Professional-Educational Services | 11-320-100-320 | Purchased professional services used to support special education instruction provided in the classroom. Included in this account are contracted instructional services. |
| 15060 | Purchased Technical Services | 11-320-100-340 | Services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Included in this account are costs incurred for assembly speakers or standardized specific subject exams. |
| 15080 | Other Purchased Services | 11-320-100-500 | 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 for Internet services for instructional purposes are posted to this account. |
| 15090 | Travel - All Other | 11-320-100-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 15091 | Travel for Regular Business | 11-320-100-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 15100 | General Supplies | 11-320-100-610 | 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. General supplies include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, periodicals, and other reference materials, etc. |
| 15120 | Textbooks | 11-320-100-640 | Expenditures for textbooks furnished free to pupils, binding and other textbook repairs, and freight and cartage of textbooks. Expenditures for books not meeting this definition are included in object 610. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|--|---|----------------|---|
| Special Education Vocational Programs - Instruction | | | |
| 15130 | Equipment | 11-320-100-730 | 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 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. |
| 15140 | Other Objects | 11-320-100-800 | Amounts for classroom costs not included in the above classifications such as expenditures for dues and fees for teachers' memberships in professional or other organizations. |
| School-Sponsored Cocurricular/Extracurricular Activities - Instruction (lines 17000 to 17060) | | | |
| 17000 | Salaries | 11-401-100-100 | The salaries of teachers providing cocurricular activities such as entertainment, publications, clubs, band, and orchestra services to pupils including the services of part-time and substitute teachers or the payment to advisors. |
| 17005 | Unused Vacation Payment to Terminated / Retired Staff | 11-401-100-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 17010 | Group Insurance | 11-401-100-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 17011 | Social Security Contributions | 11-401-100-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 17012 | Pension Contributions | 11-401-100-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 17013 | Unemployment Compensation | 11-401-100-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 17014 | Workmen's Compensation | 11-401-100-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 17015 | Health Benefits | 11-401-100-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 17016 | Tuition Reimbursement | 11-401-100-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 17017 | Other Employee Benefits | 11-401-100-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |
| 17018 | Unused Sick Payment to Terminated / Retired Staff | 11-401-100-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 17020 | Purchased Services (300-500 series) | 11-401-100-500 | 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 for Internet services for instructional purposes are posted to this account. |
| 17030 | Travel - All Other | 11-401-100-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 17031 | Travel for Regular Business | 11-401-100-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 17040 | Supplies and Materials | 11-401-100-600 | Amounts paid for supplies and material items of an expendable nature that are used for school sponsored cocurricular activities. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|---|---|----------------|---|
| School-Sponsored Cocurricular/Extracurricular Activities - Instruction | | | |
| 17050 | Equipment | 11-401-100-730 | 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 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. |
| 17060 | Other Objects | 11-401-100-800 | Amounts paid for goods and services for school sponsored cocurricular activities not classified above. |
| School-Sponsored Athletics - Instruction (lines 17500 to 17560) | | | |
| 17500 | Salaries | 11-402-100-100 | The salaries related to the school sponsored athletic programs including the services of part-time and substitute teachers. |
| 17505 | Unused Vacation Payment to Terminated / Retired Staff | 11-402-100-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 17510 | Group Insurance | 11-402-100-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 17511 | Social Security Contributions | 11-402-100-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 17512 | Pension Contributions | 11-402-100-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 17513 | Unemployment Compensation | 11-402-100-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 17514 | Workmen's Compensation | 11-402-100-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 17515 | Health Benefits | 11-402-100-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 17516 | Tuition Reimbursement | 11-402-100-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 17517 | Other Employee Benefits | 11-402-100-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |
| 17518 | Unused Sick Payment to Terminated / Retired Staff | 11-402-100-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 17520 | Purchased Services (300-500 series) | 11-402-100-500 | 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 for Internet services for instructional purposes are posted to this account. |
| 17530 | Travel - All Other | 11-402-100-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 17531 | Travel for Regular Business | 11-402-100-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 17540 | Supplies and Materials | 11-402-100-600 | Amounts paid for supplies and material items of an expendable nature that are used for school athletic program. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|---|--|----------------|---|
| School-Sponsored Athletics - Instruction | | | |
| 17550 | Equipment | 11-402-100-730 | 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 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. |
| 17560 | Other Objects | 11-402-100-800 | Amounts paid for goods and services for the school sponsored athletics not classified above. |
| Undistributed Expenditures - Attendance & Social Worker Services (except Social Worker Salaries and Fringes) (line 29500 to 29660) | | | |
| 29500 | Salaries | 11-000-211-100 | The full time, part time and prorated salaries of all staff that provide the attendance and social work services except school social worker salaries including the services of aides, assistants, secretarial and clerical staff. |
| 29540 | Salaries of Family Support Teams | 11-000-211-172 | 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. |
| 29560 | Salaries of Family Liaisons/Community Parent Involvement Specialists | 11-000-211-173 | 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. |
| 29585 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-211-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 29590 | Group Insurance | 11-000-211-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 29591 | Social Security Contributions | 11-000-211-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 29592 | Pension Contributions | 11-000-211-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 29593 | Unemployment Compensation | 11-000-211-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 29594 | Workmen's Compensation | 11-000-211-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 29595 | Health Benefits | 11-000-211-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 29596 | Tuition Reimbursement | 11-000-211-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 29597 | Other Employee Benefits | 11-000-211-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |
| 29598 | Unused Sick Payment to Terminated / Retired Staff | 11-000-211-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 29600 | Purchased Professional and Technical Services | 11-000-211-300 | Consulting fees for services which support the attendance and social work program, including any outside support services, improvement services and any contracted services related to the provision of attendance or social work services. Purchased Professional and Technical Services for School Social Workers are included here. |
| 29620 | Other Purchased Services | 11-000-211-500 | Costs may include any rental or lease purchase of equipment for this support services. Other Purchased Services for School Social Workers are included here. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|---|---|----------------|---|
| Undistributed Expenditures - Attendance & Social Worker Services (except Social Worker Salaries and Fringes) | | | |
| 29630 | Travel - All Other | 11-000-211-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 29631 | Travel for Regular Business | 11-000-211-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 29640 | Supplies and Materials | 11-000-211-600 | Amounts paid for supplies and material items of an expendable nature that are used for the school attendance and social work services which could be used to record attendance and social work forms, office supplies, books and periodicals. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here. Supplies and materials for School Social Workers are included here. |
| 29650 | Equipment | 11-000-211-730 | 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 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. |
| 29660 | Other Objects | 11-000-211-800 | Amounts paid for goods and services for the attendance and social work services not classified above. Other Objects for School Social Workers are included here. |
| Undistributed Expenditures - Social Worker Salaries and Fringes - only (lines 30000 to 30033) | | | |
| 30000 | Salaries - School Social Workers | 11-000-212-100 | The full time, part time and prorated salaries of all school social workers only. |
| 30020 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-212-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 30025 | Group Insurance | 11-000-212-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 30026 | Social Security Contributions | 11-000-212-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 30027 | Pension Contributions | 11-000-212-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 30028 | Unemployment Compensation | 11-000-212-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 30029 | Workmen's Compensation | 11-000-212-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 30030 | Health Benefits | 11-000-212-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 30031 | Tuition Reimbursement | 11-000-212-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 30032 | Other Employee Benefits | 11-000-212-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |
| 30033 | Unused Sick Payment to Terminated / Retired Staff | 11-000-212-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|---|---|----------------|---|
| Undistributed Expenditures - Health Services (except School Nurse Salary & Fringes) (lines 30500 to 30600) | | | |
| 30500 | Salaries | 11-000-213-100 | The salaries for all staff, both professional and administrative associated with the physical and mental health services provided to pupils which are not direct instruction except School Nurses. |
| 30525 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-213-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 30530 | Group Insurance | 11-000-213-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 30531 | Social Security Contributions | 11-000-213-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 30532 | Pension Contributions | 11-000-213-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 30533 | Unemployment Compensation | 11-000-213-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 30534 | Workmen's Compensation | 11-000-213-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 30535 | Health Benefits | 11-000-213-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 30536 | Tuition Reimbursement | 11-000-213-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 30537 | Other Employee Benefits | 11-000-213-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |
| 30538 | Unused Sick Payment to Terminated / Retired Staff | 11-000-213-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 30540 | Purchased Professional and Technical Services | 11-000-213-300 | Consulting fees for services which support the health program, including any outside support services, improvement services and any contracted services related to the provision of the health services. Purchased Professional and Technical Services for School Nurses are included here. |
| 30560 | Other Purchased Services | 11-000-213-500 | Costs may include any rental or lease purchase of equipment for this support services. Other Purchased Services for School Nurses are included here. |
| 30570 | Travel - All Other | 11-000-213-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 30571 | Travel for Regular Business | 11-000-213-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 30580 | Supplies and Materials | 11-000-213-600 | Amounts paid for supplies and material items of an expendable nature that are used for the school health program forms, medical supplies, office supplies, books, and periodicals. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here. Supplies and materials for School Nurses are also included here. |
| 30590 | Equipment | 11-000-213-730 | 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 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. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|---|---|----------------|--|
| Undistributed Expenditures - Health Services (except School Nurse Salary & Fringes) | | | |
| 30600 | Other Objects | 11-000-213-800 | Amounts paid for goods and services for health services not classified above, including fees and dues for staff membership in professional or other organization. Other objects for School Nurses are included here. |
| Undistributed Expenditures - Health Services - School Nurse's Salary & Fringes - only (Instruction) (lines 31000 to 31033) | | | |
| 31000 | Salaries - School Nurse | 11-000-214-100 | The salaries for all school nurses. |
| 31020 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-214-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. Note that payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, not here. |
| 31025 | Group Insurance | 11-000-214-210 | Employer's share of the cost of employee insurance benefits other than health benefits insurance. |
| 31026 | Social Security Contributions | 11-000-214-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 31027 | Pension Contributions | 11-000-214-249 | Employer's share of contributions to qualified pension plan(s). |
| 31028 | Unemployment Compensation | 11-000-214-250 | Employer's share of contributions to unemployment compensation for employees. |
| 31029 | Workmen's Compensation | 11-000-214-260 | Employer's share of contributions to workers' compensation insurance for employees. |
| 31030 | Health Benefits | 11-000-214-270 | Employer's share of contributions to health benefits for current employees or employees now retired for whom benefits are paid. |
| 31031 | Tuition Reimbursement | 11-000-214-280 | Amounts reimbursed to any employee qualifying for tuition reimbursement on the basis of school policy. |
| 31032 | Other Employee Benefits | 11-000-214-290 | Other benefits not included in other categories. 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. |
| 31033 | Unused Sick Payment to Terminated / Retired Staff | 11-000-214-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, not here. |
| Undistributed Expenditures - Speech, OT, PT and Related Services (Instruction) (lines 31300 to 31380) | | | |
| 31300 | Salaries | 11-000-215-100 | The salaries of all certified staff providing related services to children which would include physical therapist, occupational therapist, speech therapist, counseling and school psychologists, etc. |
| 31303 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-215-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 31305 | Group Insurance | 11-000-215-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 31306 | Social Security Contributions | 11-000-215-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 31307 | Pension Contributions | 11-000-215-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 31308 | Unemployment Compensation | 11-000-215-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 31309 | Workmen's Compensation | 11-000-215-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 31310 | Health Benefits | 11-000-215-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 31311 | Tuition Reimbursement | 11-000-215-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 31312 | Other Employee Benefits | 11-000-215-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|--|---|----------------|---|
| Undistributed Expenditures - Speech, OT, PT and Related Services (Instruction) | | | |
| 31313 | Unused Sick Payment to Terminated / Retired Staff | 11-000-215-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 31340 | Purchased Professional and Technical Services | 11-000-215-320 | Purchased professional services contracted for related services provided to students as a result of an IEP for services such as physical therapy, occupational therapy, speech therapy, additional counseling and school psychologists, etc. |
| 31350 | Travel - All Other | 11-000-215-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 31351 | Travel for Regular Business | 11-000-215-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 31360 | Supplies and Materials | 11-000-215-600 | Supplies and materials for the related services. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here. |
| 31370 | Equipment | 11-000-215-730 | 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 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. |
| 31380 | Other Objects | 11-000-215-800 | Amounts paid for goods and services for health services not classified above, including fees and dues for staff membership in professional or other organizations. |
| Undistributed Expenditures - Extraordinary Services (excluded from the calculation of the certified actual cost per student) (lines 41000 to 41060) | | | |
| 41000 | Salaries | 11-000-217-100 | The salaries for all one-to-one aides whose salaries and fringe benefits are contracted separately with public schools. These costs are outside the total allowable costs when determining the certified actual cost per pupil. |
| 41005 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-217-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 41010 | Group Insurance | 11-000-217-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 41011 | Social Security Contributions | 11-000-217-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 41012 | Pension Contributions | 11-000-217-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 41013 | Unemployment Compensation | 11-000-217-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 41014 | Workmen's Compensation | 11-000-217-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 41015 | Health Benefits | 11-000-217-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 41016 | Tuition Reimbursement | 11-000-217-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 41017 | Other Employee Benefits | 11-000-217-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|---|--|----------------|---|
| Undistributed Expenditures - Extraordinary Services (excluded from the calculation of the certified actual cost per student) | | | |
| 41018 | Unused Sick Payment to Terminated / Retired Staff | 11-000-217-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 41020 | Purchased Professional - Educational Services | 11-000-217-320 | Purchased professional services contracted for related services provided to students for extraordinary services. |
| 41030 | Travel - All Other | 11-000-217-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 41031 | Travel for Regular Business | 11-000-217-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 41040 | Supplies and Materials | 11-000-217-600 | Supplies and materials for the related services. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here. |
| 41050 | Equipment | 11-000-217-730 | 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 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. |
| 41060 | Other Objects | 11-000-217-800 | Amounts paid for goods and services for health services not classified above, including fees and dues for staff membership in professional or other organizations. |
| Undistributed Expenditures - Guidance (lines 41500 to 41645) | | | |
| 41500 | Salaries of Other Professional Staff | 11-000-218-104 | The salaries for services rendered by professional guidance staff designed to assess and improve the well being of students. |
| 41520 | Salaries of Secretarial and Clerical Assistants | 11-000-218-105 | The salaries of secretarial and clerical staff supporting professional guidance staff. |
| 41540 | Other Salaries | 11-000-218-110 | Salaries guidance staff salaries when job duties 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. Also included salaries of those employees providing placement services – the placing of students for educational and occupational situations.. |
| 41542 | Salaries of Family Support Teams | 11-000-218-172 | The full time, part time and prorated salaries of all certified positioned guidance counselors whose primary function is to work with at-risk students and their families to provide social services. |
| 41543 | Salaries of Family Liaisons/Comm Parent Inv. Specialists | 11-000-218-173 | The salaries of guidance 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. |
| 41545 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-218-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 41550 | Group Insurance | 11-000-218-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 41551 | Social Security Contributions | 11-000-218-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 41552 | Pension Contributions | 11-000-218-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 41553 | Unemployment Compensation | 11-000-218-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 41554 | Workmen's Compensation | 11-000-218-260 | Employer's share of contributions to workers' compensation insurance for current employees. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|--|---|----------------|--|
| Undistributed Expenditures - Guidance | | | |
| 41555 | Health Benefits | 11-000-218-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 41556 | Tuition Reimbursement | 11-000-218-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 41557 | Other Employee Benefits | 11-000-218-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |
| 41558 | Unused Sick Payment to Terminated / Retired Staff | 11-000-218-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 41560 | Purchased Professional - Educational Services | 11-000-218-320 | Contracted services supporting the guidance services. |
| 41580 | Other Purchased Professional and Technical Services | 11-000-218-390 | This object is used to record expenditures for other types of purchased professional services and technical services under those functions. |
| 41600 | Other Purchased Services | 11-000-218-500 | 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 for Internet services for instructional purposes are posted to this account. |
| 41610 | Travel - All Other | 11-000-218-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 41611 | Travel for Regular Business | 11-000-218-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 41620 | Supplies and Materials | 11-000-218-600 | Amounts paid for supplies and material items of an expendable nature that are used for the school guidance office including guidance office forms, office supplies, books, and periodicals. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here. |
| 41630 | Equipment | 11-000-218-730 | 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 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. |
| 41640 | Other Objects | 11-000-218-800 | Amounts paid for dues and fees for guidance and other student services staff membership in professional organizations and miscellaneous expenditures for goods and services not classified elsewhere are recorded here. |
| 41645 | Miscellaneous - Meetings/Other | 11-000-218-894 | Line item 41645, account 11-000-218-894 is used for recording the cost of food/beverages, not to exceed \$1,500 per fiscal year in accordance with N.J.A.C. 6A:23A-18.6(a)18, for activities such as, but not limited to, staff meetings, parent/teacher meetings, workshops, and professional development seminars for parents and/or teachers. Please Note that defined at N.J.A.C. 6A:23A-18.2, "entertainment expenses" means the cost of providing 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." Those costs are recorded in line 45262, account 11-000-230-892 and in accordance with N.J.A.C. 6A:23A-18.6(a)17. such expenditures allowable for tuition are limited to \$500 per fiscal year. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|--|---|----------------|---|
| Undistributed Expenditures - Improvement of Instruction Services (lines 43000 to 43180) | | | |
| 43000 | Salaries of Supervisor of Instruction | 11-000-221-102 | The salaries for services rendered as general or subject supervisors of instruction. Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include supervision of instruction services, curriculum development, techniques of instruction, child development and understanding, staff training, etc. Department chairperson activities are not assigned here; they are assigned to function 240. Note: Supervisors of instruction are limited to functions 221 and 223. |
| 43020 | Salaries of Other Professional Staff | 11-000-221-104 | The salaries for services rendered by professional staff whose job duties involve improvement of instructional services as described in object code 102 above. |
| 43040 | Salaries of Secr and Clerical Assist. | 11-000-221-105 | The salaries of secretarial and clerical staff supporting those staff performing duties related to improvement of instruction services and recorded in object codes 102 and 104. |
| 43060 | Other Salaries | 11-000-221-110 | Salaries related to the improvement of instruction services as described in object code 102 above, but not appropriately recorded in object codes 102, 104, or 105. |
| 43065 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-221-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 43085 | Group Insurance | 11-000-221-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 43086 | Social Security Contributions | 11-000-221-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 43087 | Pension Contributions | 11-000-221-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 43088 | Unemployment Compensation | 11-000-221-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 43089 | Workmen's Compensation | 11-000-221-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 43090 | Health Benefits | 11-000-221-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 43091 | Tuition Reimbursement | 11-000-221-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 43092 | Other Employee Benefits | 11-000-221-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |
| 43093 | Unused Sick Payment to Terminated / Retired Staff | 11-000-221-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 43100 | Purchased Prof- Educational Services | 11-000-221-320 | Contracted professional services supplying support services to instructional staff. |
| 43120 | Other Purch Prof. and Tech. Services | 11-000-221-390 | This object is used to record expenditures for other types of purchased professional services and technical services under this function. |
| 43140 | Other Purch Services (400-500) | 11-000-221-500 | 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 for Internet services for instructional purposes are posted to this account. |
| 43150 | Travel - All Other | 11-000-221-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |

| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|--|---|----------------|--|
| Undistributed Expenditures - Improvement of Instruction Services | | | |
| 43151 | Travel for Regular Business | 11-000-221-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 43160 | Supplies and Materials | 11-000-221-600 | Amounts paid for supplies and material items of an expendable nature that are used for the school instructional staff in planning and developing, such as office supplies, books and periodicals. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here. |
| 43170 | Equipment | 11-000-221-730 | 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 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. |
| 43180 | Other Objects | 11-000-221-800 | Amounts paid for dues and fees for improvement of instructional services staff membership in professional organizations or other organizations and miscellaneous expenditures for goods and services not classified elsewhere are recorded here. |
| Undistributed Expenditures - Education Media Services/School Library (except Librarian's salary & fringes) (lines 43500 to 43600) | | | |
| 43500 | Salaries | 11-000-222-100 | The salaries for education media services and school library services (except School Librarians) rendered to pupils including the services of part-time and substitute staff. Staff that hold certification of "School Library Media Specialist", job code 2855, are recorded here. Note that although the school librarian's salary and benefits are charged to function code 224, all other costs associated with the school librarian's job functions are included in function code 222. Note: Line items for School Librarian's salaries and fringes see function 224. |
| 43505 | Salaries - Other | 11-000-222-110 | Library media aides, if job title approval has been granted by the county office, are recorded here. Educational media services include school library services (except the 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. |
| 43520 | Salaries for Education Technology | 11-000-222-177 | Salaries for Education Technology, that facilitates implementation and use of educational technology in the school library and/or throughout the school, including within the classroom. |
| 43525 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-222-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 43530 | Group Insurance | 11-000-222-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 43531 | Social Security Contributions | 11-000-222-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 43532 | Pension Contributions | 11-000-222-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 43533 | Unemployment Compensation | 11-000-222-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 43534 | Workmen's Compensation | 11-000-222-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 43535 | Health Benefits | 11-000-222-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 43536 | Tuition Reimbursement | 11-000-222-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 43537 | Other Employee Benefits | 11-000-222-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|---|---|----------------|---|
| Undistributed Expenditures - Education Media Services/School Library (except Librarian's salary & fringes) | | | |
| 43538 | Unused Sick Payment to Terminated / Retired Staff | 11-000-222-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 43540 | Purchased Professional and Technical Services | 11-000-222-300 | Contracted professional and technical services to support the educational media and school library. Purchased Professional and Technical Services for School Librarians are included here. |
| 43560 | Other Purchased Services | 11-000-222-500 | Primarily includes equipment rentals or lease purchases of equipment integral to the provision of educational services in the special education school library. Expenditures for telephone lines for Internet services for instructional purposes are posted to this account. Other Purchased Services for School Librarians are included here. |
| 43570 | Travel - All Other | 11-000-222-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 43571 | Travel for Regular Business | 11-000-222-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 43580 | Supplies and Materials | 11-000-222-600 | Amounts paid for supplies and material items of an expendable nature that are used for the school educational media services/school library which would include curricular books, and periodicals films, digital media, TV programs, tape recordings and reference books. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here. Supplies and materials for School Librarians are included here. |
| 43590 | Equipment | 11-000-222-730 | 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 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. |
| 43600 | Other Objects | 11-000-222-800 | Amounts paid for dues and fees for educational media services staff membership in professional organizations or other organizations and miscellaneous expenditures for goods and services not classified elsewhere are recorded here. Other Objects for School Librarians are included here. |
| Undistributed Expenditures - School Librarian (Salaries and Fringes - only) (lines 43650 to 43673) | | | |
| 43650 | Salaries - School Librarians | 11-000-224-101 | Salaries for School Librarian(s) (job code 3105) or Associate School Librarian Media Specialist (job code 2845) only. |
| 43660 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-224-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 43665 | Group Insurance | 11-000-224-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 43666 | Social Security Contributions | 11-000-224-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 43667 | Pension Contributions | 11-000-224-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 43668 | Unemployment Compensation | 11-000-224-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 43669 | Workmen's Compensation | 11-000-224-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 43670 | Health Benefits | 11-000-224-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 43671 | Tuition Reimbursement | 11-000-224-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|--|---|----------------|---|
| Undistributed Expenditures - School Librarian (Salaries and Fringes - only) | | | |
| 43672 | Other Employee Benefits | 11-000-224-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |
| 43673 | Unused Sick Payment to Terminated / Retired Staff | 11-000-224-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| Undistributed Expenditures - Instructional Staff Training Services (lines 44000 to 44160) | | | |
| 44000 | Salaries of Supervisors of Instruction | 11-000-223-102 | The salaries for services rendered as general or subject supervisors of instruction. 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, audiovisual services, educational television services, and computer assisted instruction services. Note: Department chairperson activities are not assigned here; they are assigned to function 240. Note: Supervisors of instruction are limited to functions 221 and 223. |
| 44020 | Salaries of Other Professional Staff | 11-000-223-104 | The salaries for services of professional staff other than supervisors of instruction which involve the provision of instructional staff training as described in object code 102 above.. |
| 44040 | Salaries of Secretarial and Clerical Assist | 11-000-223-105 | The salaries of secretarial and clerical staff supporting professional staff charged to object code 102 or 104 above. |
| 44060 | Other Salaries | 11-000-223-110 | Instructional staff training salaries not appropriately recorded in object codes 102, 104, 105, or 110 are recorded here. |
| 44065 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-223-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 44070 | Group Insurance | 11-000-223-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 44071 | Social Security Contributions | 11-000-223-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 44072 | Pension Contributions | 11-000-223-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 44073 | Unemployment Compensation | 11-000-223-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 44074 | Workmen's Compensation | 11-000-223-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 44075 | Health Benefits | 11-000-223-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 44076 | Tuition Reimbursement | 11-000-223-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 44077 | Other Employee Benefits | 11-000-223-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |
| 44078 | Unused Sick Payment to Terminated / Retired Staff | 11-000-223-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 44080 | Purchased Professional - Educational Service | 11-000-223-320 | Purchased professional instructional staff training services delivered to enhance the instructional program and administration of the instructional program. This line item is limited to the purchase of curriculum improvement services and contracted professional instructional staff training services. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|--|---|----------------|--|
| Undistributed Expenditures - Instructional Staff Training Services | | | |
| 44100 | Other Purchased Prof. and Tech. Services | 11-000-223-390 | Purchased technical instructional staff training services. This object is used to record expenditures for other types of purchased professional services and technical services not characterized as curriculum improvement or contracted professional instructional staff training services. |
| 44120 | Other Purchased Services | 11-000-223-500 | Amounts paid for instructional staff training services rendered by organizations or personnel not on the payroll of the private school for the disabled (other than 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. Costs may also include any rental or lease purchase of equipment for this support instructional staff training services. |
| 44130 | Travel - All Other | 11-000-223-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 44131 | Travel for Regular Business | 11-000-223-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 44140 | Supplies and Materials | 11-000-223-600 | Amounts paid for supplies and material items of an expendable nature that are used to contribute to professional or occupational growth and competence of members of the instructional staff which would include office supplies, books and periodicals. Expenditures for equipment and furniture costing less than \$2,000 per item are included here. |
| 44150 | Equipment | 11-000-223-730 | Expenditures for the initial, additional, and replacement items of purchased equipment such as machinery, furniture and fixtures dedicated to instructional staff training services. 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. |
| 44160 | Other Objects | 11-000-223-800 | Amounts paid for dues and fees for instructional staff training services staff membership in professional organizations or other organizations and miscellaneous expenditures for goods and services not classified elsewhere are recorded here. |
| Undistributed Expenditures - Support Services - General Administration (lines 45000 to 45298) | | | |
| 45000 | Salaries | 11-000-230-100 | The salaries for all professional and non-professional staff working in the general administrative office inclusive of personnel involved with activities which establish and administer policy for operating the approved private school for students with disabilities. Properly included here are all activities in the offices of the superintendent, assistant superintendent, director, assistant director, and executive director. Meetings for the general administration and expenses for legal advice are also included, as are the activities of external auditors. Also included here are assistants, secretaries, and clerical staff primarily assigned to serve the superintendent, assistant superintendent, director, assistant director, of executive director. |
| 45035 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-230-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms for those employees properly charged to function code 230. Note that payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, not here. |
| 45040 | Legal Services - Non-litigation | 11-000-230-331 | Litigation is defined at N.J.A.C. 6A:23A-18.5(a)7ii as legal fees associated with "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." Legal fees incurred by the APSSD for other than litigation as defined above are posted here. Refer to object codes 336 and 337 below for posting of legal fees incurred relative to litigation. |
| 45060 | Audit Fees | 11-000-230-332 | Audit fees directly related to the year-end audit or other audit services provided by an independent public accountant. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|---|--|----------------|---|
| Undistributed Expenditures - Support Services - General Administration | | | |
| 45085 | Legal Services - Litigation first \$15,000 | 11-000-230-336 | Please refer to object code 331 above for a definition of litigation. Legal fees 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. In accordance with N.J.A.C. 6A:23A- 18.5(a)7i., 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 this line and account. 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. |
| 45086 | Legal Services - Litigation above \$15,000 | 11-000-230-337 | Please refer to object code 331 above for a definition of litigation. Legal fees 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. In accordance with N.J.A.C. 6A:23A- 18.5(a)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 line 45085, account number 11-000-230-336 above. Legal fees for items of litigation incurred during a fiscal year for each separate item of litigation which exceed \$15,000 during the fiscal year are posted to line 45086, account number 11-000-230-337. 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. |
| 45100 | Other Purchased Professional Services | 11-000-230-339 | Object code 339 is used to record other purchased professional services other than legal services or audit services properly charged to function code 230. |
| 45120 | Purchased Technical Services | 11-000-230-340 | Services to the school which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Services such as data processing services, purchasing and warehousing services, and graphic arts acquired relative to general administration of the APSSD may be properly recorded here. |
| 45140 | Communications / Telephone | 11-000-230-530 | Expenditures for telephone and communication services including rental of equipment. This object includes expenses for postage equipment rental and postage. |
| 45150 | Travel - All Other | 11-000-230-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 45151 | Travel for Regular Business | 11-000-230-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 45180 | Other Purchased Services (400-500) | 11-000-230-590 | Purchased services other than professional services described above at object code 339 are posted here. May include legal ads, equipment rental, and school insurance (liability and fidelity). |
| 45200 | Supplies and Materials | 11-000-230-610 | Amounts paid for supplies and material items of an expendable nature that are used for the general administrative office. Expenditures for equipment and furniture costing less than \$2,000 per item are included here. |
| 45230 | Equipment | 11-000-230-730 | Expenditures for the initial, additional, and replacement items of purchased equipment such as machinery, furniture and fixtures dedicated to general administration of the APSSD. 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. |
| 45240 | Judgments Against the APSSD | 11-000-230-820 | 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. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|---|---|----------------|--|
| Undistributed Expenditures - Support Services - General Administration | | | |
| 45260 | Miscellaneous Expenditures | 11-000-230-890 | Amounts paid for goods and services not properly classified in one of the above objects. Includes expenditures of assessments for membership in professional or other organizations or payment to a paying agent for services rendered. Also posted to this account are reimbursements made to APSSD staff whose salaries are charged to instructional staff training services for travel between schools made using their own vehicle. Please Note that "unrestricted" advertising and/or public relations costs are recorded in line 47025, account number 11-000-251-335. Refer to lines 45260 and 45261 for information regarding "restricted" versus "unrestricted" advertising costs. |
| 45261 | Miscellaneous Expenditures - Advertising Expenditures | 11-000-230-891 | N.J.A.C. 6A:23A-18.2 defines advertising costs as the costs associated with promoting, marketing, or public relations for the APSSD's programs and/or services. All such costs must be posted to this line item (45261). 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. Please refer to line 47025, account number 11-000-251-335 for public relations costs which are deemed to be outside of those public relations costs that are associated with the general advertisement or promotion of the APSSD's programs or services. 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 number 11-000-251-335. |
| 45262 | Miscellaneous Expenditures - Entertainment | 11-000-230-892 | Defined at N.J.A.C. 6A:23A-18.2, "entertainment expenses" means the cost of providing 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." N.J.A.C. 6A:23A-18.6(a)17. limits such expenditures allowable for tuition to \$500 per fiscal year. Please Note that line item 41645, account 11-000-218-894 is used for recording the cost of food/beverages, not to exceed \$1,500 per fiscal year in accordance with N.J.A.C. 6A:23A-18.6(a)18, for activities such as, but not limited to, staff meetings, parent/teacher meetings, workshops, and professional development seminars for parents and/or teachers. |
| 45263 | Mis. Expend. Real Estate Taxes | 11-000-230-893 | Amounts paid for real estate taxes for APSSD school and administrative buildings. |
| 45281 | Mis. Expend. - Bad Debts | 11-000-230-896 | N.J.A.C. 6A:23A-18.6(a)29 provides the regulations over the write off of uncollectible accounts receivable. Once the APSSD has determined to have met the requirements stated in the regulations, the write off of uncollectible accounts receivable to expense is recorded here. |
| 45290 | Group Insurance | 11-000-230-210 | Employer's share of the cost of employee insurance benefits other than health benefits insurance. |
| 45291 | Social Security Contributions | 11-000-230-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 45292 | Pension Contributions | 11-000-230-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 45293 | Unemployment Compensation | 11-000-230-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 45294 | Workmen's Compensation | 11-000-230-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 45295 | Health Benefits | 11-000-230-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employee health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 45296 | Tuition Reimbursement | 11-000-230-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 45297 | Other Employee Benefits | 11-000-230-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |
| 45298 | Unused Sick Payment to Terminated / Retired Staff | 11-000-230-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|---|---|----------------|--|
| Undistributed Expenditures - Support Services - School Administration (lines 46000 to 46140) | | | |
| 46000 | Salaries of Principals/Assistant Principals | 11-000-240-103 | School administration includes activities concerned with overall administrative responsibility for a school. Specifically, charged to this account and line number, are the salaries of those individuals performing the activities and duties 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 private school for the disabled. The salaries of principals, assistant principals, and other personnel performing the function of a principal. The salaries of a head teacher acting as principal should be recorded here. When teachers or other instructional staff 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. |
| 46020 | Salaries of Other Professional Staff | 11-000-240-104 | The salaries for school administration services rendered by professional staff not recoded in object 103 as defined above. |
| 46040 | Salaries of Secretarial and Clerical Assistants | 11-000-240-105 | The salaries of secretarial and clerical staff supporting those staff in function code 240 and object codes 103 and 104. |
| 46060 | Other Salaries | 11-000-240-110 | Salaries for school administration that are not properly recorded in objects 103, 104, or 105. |
| 46065 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-240-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 46070 | Group Insurance | 11-000-240-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 46071 | Social Security Contributions | 11-000-240-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 46072 | Pension Contributions | 11-000-240-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 46073 | Unemployment Compensation | 11-000-240-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 46074 | Workmen's Compensation | 11-000-240-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 46075 | Health Benefits | 11-000-240-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 46076 | Tuition Reimbursement | 11-000-240-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 46077 | Other Employee Benefits | 11-000-240-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |
| 46078 | Unused Sick Payment to Terminated / Retired Staff | 11-000-240-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 46080 | Purchased Professional and Technical Services | 11-000-240-300 | Purchased school administration services which by their nature can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. |
| 46100 | Other Purchased Services | 11-000-240-500 | Amounts paid for school administration related services 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 for the purchase is the service provided. Costs may also include any rental or lease purchase of equipment for school administrative services. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|---|---|----------------|---|
| Undistributed Expenditures - Support Services - School Administration | | | |
| 46110 | Travel - All Other | 11-000-240-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 46111 | Travel for Regular Business | 11-000-240-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 46120 | Supplies and Materials | 11-000-240-600 | Amounts paid for supplies and material items of an expendable nature that are used for the school administration. Expenditures for equipment and furniture costing less than \$2,000 per item. |
| 46130 | Equipment | 11-000-240-730 | Expenditures for the initial, additional, and replacement items of purchased equipment such as machinery, furniture and fixtures dedicated to school administration. 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. |
| 46140 | Other Objects | 11-000-240-800 | Amounts paid for dues and fees for school administrative staff training services staff membership in professional organizations or other organizations and miscellaneous expenditures for goods and services not classified elsewhere are recorded here. |
| Undistributed Expenditures - Support Services -Central Services (lines 47000 to 47195) | | | |
| 47000 | Salaries | 11-000-251-100 | Central services includes activities that support other administrative and instructional functions including fiscal services, human resources, strategic planning, purchasing, warehousing and distribution services, and printing services (refer to line 47025). The chief business official expenditures are included here. The salaries of all staff working in the business office which includes the school business administrator, business manager, assistant business manager, accountant, bookkeepers and other support staff such as secretarial and clerical. |
| 47005 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-251-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 47010 | Group Insurance | 11-000-251-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 47011 | Social Security Contributions | 11-000-251-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 47012 | Pension Contributions | 11-000-251-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 47013 | Unemployment Compensation | 11-000-251-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 47014 | Workmen's Compensation | 11-000-251-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 47015 | Health Benefits | 11-000-251-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 47016 | Tuition Reimbursement | 11-000-251-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 47017 | Other Employee Benefits | 11-000-251-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|---|---|----------------|---|
| Undistributed Expenditures - Support Services - Central Services | | | |
| 47018 | Unused Sick Payment to Terminated / Retired Staff | 11-000-251-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 47020 | Purchased Professional Services | 11-000-251-330 | Purchased professional services inclusive of costs incurred related to business functions such as budgeting, payroll, financial accounting, internal auditing, planning, research and development, and capital asset appraisal. |
| 47025 | Purchased Professional Services - Public Relations Costs | 11-000-251-335 | Object code 335 is used to record public relations costs that are not associated with the general advertisement or promotion of the APSSD's programs and services. For 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 # 47025 – 11-000-251-335). For chart of accounts guidance related to costs incurred for the general advertisement or promotion of the APSSD's programs and services, please refer to object code 891 (11-000-230-891). |
| 47040 | Purchased Technical Services | 11-000-251-340 | Services to the school's central operations which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Included are data processing services and purchasing services. |
| 47050 | Travel - All Other | 11-000-251-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 47051 | Travel for Regular Business | 11-000-251-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 47060 | Misc. Purchased Services (400-500) | 11-000-251-592 | Amounts paid for central services 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 for the purchase is the service provided. Costs may also include any rental or lease purchase of equipment for central services. |
| 47100 | Supplies and Materials | 11-000-251-600 | Amounts paid for material items of an expendable nature that are consumed such as paper supplies for payroll, budgeting, financial accounting, internal audit, printing and duplicating. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here. |
| 47110 | Equipment | 11-000-251-730 | Expenditures for the initial, additional, and replacement items of purchased equipment such as machinery, furniture and fixtures dedicated to central services. 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. |
| 47120 | Interest on Current Loans | 11-000-251-831 | Interest on all loans except for mortgage. |
| 47140 | Interest on Lease Purchase Agreements | 11-000-251-832 | Amounts paid for interest under lease purchase agreements for land and buildings. |
| 47180 | Miscellaneous Expenditures | 11-000-251-890 | Amounts paid for good for services related to central services but not properly classified in one of the above object codes. Refunds of prior year's revenues are charged to this object. Includes expenditures of assessments for membership in professional or other organizations or payment to a paying agent for services rendered. |
| 47195 | Miscellaneous Expenditures - Corporation Taxes on Tuition | 11-000-251-898 | Corporation taxes paid on tuition income. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|--|---|----------------|--|
| Undistributed Expenditures - Administrative Information Technology (lines 47500 to 47600) | | | |
| 47500 | Salaries | 11-000-252-100 | Administrative information technology includes activities concerned with supporting the APSSD'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 support services and other technology-related administrative costs. The salary of the network engineer is recorded here. Salaries of technology personnel, including systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support, and other technology-related positions are also recorded here. |
| 47505 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-252-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 47510 | Group Insurance | 11-000-252-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 47511 | Social Security Contributions | 11-000-252-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 47512 | Pension Contributions | 11-000-252-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 47513 | Unemployment Compensation | 11-000-252-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 47514 | Workmen's Compensation | 11-000-252-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 47515 | Health Benefits | 11-000-252-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 47516 | Tuition Reimbursement | 11-000-252-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 47517 | Other Employee Benefits | 11-000-252-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |
| 47518 | Unused Sick Payment to Terminated / Retired Staff | 11-000-252-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 47520 | Purchased Professional Services | 11-000-252-330 | Purchased professional services for administrative technology such as technology consulting fees. |
| 47540 | Purchased Technical Services | 11-000-252-340 | Administrative technology services purchased by the school which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Included are purchased services of a systems analyst. |
| 47560 | Other Purchased Services (400-500 series) | 11-000-252-500 | Costs may include any rental or lease purchase of equipment for administrative information technology. |
| 47570 | Travel - All Other | 11-000-252-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 47571 | Travel for Regular Business | 11-000-252-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 47580 | Supplies and Materials | 11-000-252-600 | Amounts paid for material items of an expendable nature that are consumed, such as computer supplies for information technology, and computer reference books. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|---|---|----------------|---|
| Undistributed Expenditures - Administrative Information Technology | | | |
| 47590 | Equipment | 11-000-252-730 | Expenditures for the initial, additional, and replacement items of purchased equipment such as machinery, furniture and fixtures dedicated to administrative information technology. 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. |
| 47600 | Other Objects | 11-000-252-800 | Amounts paid for dues and fees for school administrative information technology staff membership in professional organizations or other organizations and miscellaneous expenditures for goods and services not classified elsewhere are recorded here. |
| Undistributed Expenditures - Required Maintenance for School Facilities (line 48350) | | | |
| 48530 | Lead Testing of Drinking Water | 11-000-261-421 | Amounts paid to sample and analyze drinking water in educational facilities, pursuant to rules at N.J.A.C. 6A:26-12.4(d). |
| Undistributed Expenditures - Custodial Services (lines 49000 to 49280) | | | |
| 49000 | Salaries | 11-000-262-100 | The salaries of all staff associated with the routine maintenance and other operations and maintenance of the school. Routine maintenance means custodial or janitorial services, and cleaning of a school facility or its fixtures. |
| 49025 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-262-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 49030 | Group Insurance | 11-000-262-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 49031 | Social Security Contributions | 11-000-262-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 49032 | Pension Contributions | 11-000-262-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 49033 | Unemployment Compensation | 11-000-262-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 49034 | Workmen's Compensation | 11-000-262-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 49035 | Health Benefits | 11-000-262-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 49036 | Tuition Reimbursement | 11-000-262-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 49037 | Other Employee Benefits | 11-000-262-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |
| 49038 | Unused Sick Payment to Terminated / Retired Staff | 11-000-262-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 49040 | Purchased Professional and Technical Services | 11-000-262-300 | Custodial services which by their nature can be performed only by persons or firms with specialized skills and knowledge. |
| 49060 | Cleaning, Repair, and Maintenance Services | 11-000-262-420 | Custodial services provided by non-APSSD personnel for cleaning buildings and for repairs and maintenance. Cleaning services include garbage disposal services. Repairs and maintenance services include contracts and agreements covering the regular and routine maintenance of buildings and equipment. |
| 49080 | Rental of Land & Bldg. Oth. than Lease Pur Agrmt | 11-000-262-441 | Expenditures for rental of land and buildings for both school and administrative facilities. |
| 49120 | Other Purchased Property Services | 11-000-262-490 | Custodial services other than those properly reported in function code 262, object codes 300 or 420 are recorded here. Please Note that utilities costs are recorded in line items 49200 through 49260 below. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|---|---|----------------|---|
| Undistributed Expenditures - Custodial Services | | | |
| 49140 | Insurance | 11-000-262-520 | Expenditures for all types of insurance coverage other than fringe benefits, including property, liability, and fidelity. Board related insurance would be recorded under function 230, object 590 (line 45180). Transportation related insurance would be reported under function 270, object 593 (Line 52400). |
| 49150 | Travel - All Other | 11-000-262-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 49151 | Travel for Regular Business | 11-000-262-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 49160 | Miscellaneous Purchased Services | 11-000-262-590 | May include purchases of custodial related services not properly recorded in function code 262, object codes 420 or 490. |
| 49180 | General Supplies | 11-000-262-610 | Expenditures for all custodial supplies. Expenditures for custodial supplies costing less than \$2,000 per item would be included here. |
| 49200 | Energy (Natural Gas) | 11-000-262-621 | Expenditures for natural gas utility service from a private or public utility company. |
| 49220 | Energy (Electricity) | 11-000-262-622 | Expenditures for electric utility service from a private or public utility company. |
| 49240 | Energy (Oil) | 11-000-262-624 | Expenditures for bulk oil normally used for heating. |
| 49260 | Energy (Gasoline) | 11-000-262-626 | Expenditures for gasoline/diesel fuel costs for maintenance and grounds vehicles, but not for school buses. Gasoline for school buses is recorded in function code 270, object code 600, line 52420. |
| 49270 | Equipment | 11-000-262-730 | Expenditures for the initial, additional, and replacement items of purchased equipment such as machinery, furniture and fixtures dedicated to custodial services. 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. |
| 49280 | Other Objects | 11-000-262-800 | Amounts paid for dues and fees for custodial staff membership in professional organizations or other organizations and miscellaneous expenditures for goods and services not classified elsewhere are recorded here. |
| Undistributed Expenditures - Care and Upkeep of Grounds (lines 50000 to 50080) | | | |
| 50000 | Salaries | 11-000-263-100 | Salaries of APSSD staff that maintain the land, but not the buildings. This includes snow removal, landscaping, grounds maintenance, and lawn care. |
| 50005 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-263-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 50010 | Group Insurance | 11-000-263-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 50011 | Social Security Contributions | 11-000-263-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 50012 | Pension Contributions | 11-000-263-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 50013 | Unemployment Compensation | 11-000-263-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 50014 | Workmen's Compensation | 11-000-263-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 50015 | Health Benefits | 11-000-263-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 50016 | Tuition Reimbursement | 11-000-263-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|---|---|----------------|---|
| Undistributed Expenditures - Care and Upkeep of Grounds | | | |
| 50017 | Other Employee Benefits | 11-000-263-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |
| 50018 | Unused Sick Payment to Terminated / Retired Staff | 11-000-263-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 50020 | Purchased Professional and Technical Services | 11-000-263-300 | Purchased services involving land upkeep which by their nature can be performed only by persons or firms with specialized skills and knowledge. |
| 50040 | Cleaning, Repair, and Maintenance Services | 11-000-263-420 | Purchased services for cleaning, repair and maintenance of equipment used for upkeep of grounds. |
| 50050 | Travel - All Other | 11-000-263-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 50051 | Travel for Regular Business | 11-000-263-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 50060 | General Supplies | 11-000-263-610 | Expenditures for all grounds supplies. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here. |
| 50070 | Equipment | 11-000-263-730 | Expenditures for the initial, additional, and replacement items of purchased equipment such as machinery, furniture and fixtures dedicated to the care and upkeep of grounds. 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. |
| 50080 | Other Objects | 11-000-263-800 | Amounts paid for dues and fees for staff involved with the care and upkeep of grounds membership in professional organizations or other organizations and miscellaneous expenditures for goods and services not classified elsewhere are recorded here. |
| Undistributed Expenditures - Security (lines 51000 to 51080) | | | |
| 51000 | Salaries | 11-000-266-100 | Salaries of staff that maintain a secure environment for students and staff. Activities include maintaining a secure environment for students (and staff), whether the students 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. |
| 51005 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-266-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 51010 | Group Insurance | 11-000-266-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 51011 | Social Security Contributions | 11-000-266-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 51012 | Pension Contributions | 11-000-266-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |
| 51013 | Unemployment Compensation | 11-000-266-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 51014 | Workmen's Compensation | 11-000-266-260 | Employer's share of contributions to workers' compensation insurance for current employees. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|--|---|----------------|---|
| Undistributed Expenditures - Security | | | |
| 51015 | Health Benefits | 11-000-266-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 51016 | Tuition Reimbursement | 11-000-266-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 51017 | Other Employee Benefits | 11-000-266-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |
| 51018 | Unused Sick Payment to Terminated / Retired Staff | 11-000-266-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 51020 | Purchased Professional and Technical Services | 11-000-266-300 | Purchased services involving security which by their nature can be performed only by persons or firms with specialized skills and knowledge. |
| 51040 | Cleaning, Repair, and Maintenance Services | 11-000-266-420 | Services by non-district personnel for maintaining security related equipment, including contracts and agreements covering the upkeep of security equipment. |
| 51050 | Travel - All Other | 11-000-266-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 51051 | Travel for Regular Business | 11-000-266-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 51060 | General Supplies | 11-000-266-610 | Expenditures for all security related supplies. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here. |
| 51070 | Equipment | 11-000-266-730 | Expenditures for the initial, additional, and replacement items of purchased equipment such as machinery, furniture and fixtures dedicated to school security. 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. |
| 51080 | Other Objects | 11-000-266-800 | Amounts paid for dues and fees for staff involved with security in professional organizations or other organizations and miscellaneous expenditures for goods and services not classified elsewhere are recorded here. |
| Undistributed Expenditures - Student Transportation Services (lines 52000 to 52760) | | | |
| 52000 | Salaries for Non-Instructional Aides | 11-000-270-107 | The amount paid to transportation aides for transporting students for school activities other than between home and school. |
| 52060 | Sal. for Pupil Trans(Other than Bet. Home & Sch) | 11-000-270-162 | The amount paid to private school employees for transporting students for school activities other than between home and school. |
| 52085 | Unused Vacation Payment to Terminated / Retired Staff | 11-000-270-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. In accordance with federal reporting requirements, payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, account number 11-000-291-298. |
| 52090 | Group Insurance | 11-000-270-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 52091 | Social Security Contributions | 11-000-270-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 52092 | Pension Contributions | 11-000-270-249 | Employer's share of contributions to qualified pension plan(s) on behalf of current employees. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|---|---|----------------|---|
| Undistributed Expenditures - Student Transportation Services | | | |
| 52093 | Unemployment Compensation | 11-000-270-250 | Employer's share of contributions to unemployment compensation for current employees. |
| 52094 | Workmen's Compensation | 11-000-270-260 | Employer's share of contributions to workers' compensation insurance for current employees. |
| 52095 | Health Benefits | 11-000-270-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 52096 | Tuition Reimbursement | 11-000-270-280 | Amounts reimbursed to any current employee qualifying for tuition reimbursement on the basis of school policy. |
| 52097 | Other Employee Benefits | 11-000-270-290 | Other benefits not included in other categories. Includes uniforms purchased for current employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to current employees in lieu of health insurance benefits. |
| 52098 | Unused Sick Payment to Terminated / Retired Staff | 11-000-270-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that in accordance with federal reporting requirements, payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |
| 52120 | Other Purchased Prof. and Technical Serv. | 11-000-270-390 | This object is used to record expenditures for other types of purchased professional services and technical services for transportation services other than between home and school. |
| 52140 | Cleaning, Repair, & Maint. Services | 11-000-270-420 | Cleaning and repair and maintenance services related to transportation other than between home and school. |
| 52160 | Rental Payments - School Buses | 11-000-270-442 | The payment for the rental of school buses or vans used for transportation other than between home and school. |
| 52280 | Contr Serv(Oth. than Bet Home & Sch)-Vend | 11-000-270-512 | The expenditures to vendors for transporting students for school activities other than between home and school. |
| 52390 | Travel - All Other | 11-000-270-580 | 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, or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for actual subsistence (room and board) also are charged here. |
| 52391 | Travel for Regular Business | 11-000-270-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 52400 | Misc. Purchased Services - Student Transportation | 11-000-270-593 | Purchased services other than cleaning, repair, and maintenance services and contracted transportation services. Transportation related insurance would be reported here. |
| 52420 | Supplies and Materials | 11-000-270-610 | Amounts paid for material items of an expendable nature that are consumed or worn out, or deteriorated by use such as gas and oil. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here. |
| 52455 | Non-Instructional Equipment | 11-000-270-732 | 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. |
| 52460 | Other Objects | 11-000-270-800 | Amounts paid for dues and fees for staff involved with student transportation in professional organizations or other organizations and miscellaneous expenditures for goods and services not classified elsewhere are recorded here. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|---|--|----------------|--|
| Undistributed Expenditures - Behavior Modification | | | |
| 52700 | General Supplies | 11-000-280-610 | Students attending APSSDs may require behavioral interventions and APSSDs may use various systems of rewards, some of which require the expenditure of funds. N.J.A.C. 6A:23A-18.22(a) requires an APSSD's board to adopt a policy which defines the procedures, evidence-based strategies, techniques, and approaches to behavior modification that may result in allowable costs for determining tuition rates. N.J.A.C. 6A:23A-18.22(b) prohibits the expenditure of cash or checks to APSSD students and also prohibits as an 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). |
| 52720 | Food | 11-000-280-611 | N.J.A.C. 6A:23A-18.22(b) prohibits 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. |
| 52740 | Equipment | 11-000-280-730 | Expenditures for the initial, additional, and replacement items of purchased equipment such as machinery, furniture and fixtures dedicated to behavior modification. 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. |
| 52760 | Other Objects | 11-000-280-800 | Amounts expended in accordance with APSSD behavior modification policy and permitted by regulation at N.J.A.C. 6A:23A-18.22 for goods or services not properly classified in object codes 610, 611, or 730 above. |
| Unallocated Benefits (lines 71000 to 71227) | | | |
| | | | Note: The "unallocated benefits" function code 291 is used only when the employee benefit is not readily assignable to a function code where the employee's salary is charged. |
| 71000 | Group Insurance | 11-000-291-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 71020 | Social Security Contributions | 11-000-291-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 71120 | Pension Contributions | 11-000-291-249 | Employer's share of contributions to qualified pension plan(s). |
| 71140 | Unemployment Compensation | 11-000-291-250 | Employer's share of Unemployment Compensation. |
| 71160 | Workmen's Compensation | 11-000-291-260 | Employer's share of Workmen's Compensation. |
| 71180 | Health Benefits | 11-000-291-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 71182 | Health Benefits for Retired Staff | 11-000-291-271 | Employer's share of health benefits for retired staff |
| 71200 | Tuition Reimbursement | 11-000-291-280 | Tuition reimbursement paid to employees. |
| 71220 | Other Employee Benefits | 11-000-291-290 | Includes individual life insurance, unused sick leave, cost of drug testing and any other employee benefit not listed. |
| 71225 | Unused Sick Payment to Terminated / Retired Staff - mass severance | 11-000-291-297 | Payments of unused sick time to terminated or retired staff made under a mass severance package offered to a group of employees. |
| 71225 | Unused Vacation Payment to Terminated / Retired Staff - mass severance | 11-000-291-298 | Payments of unused vacation time to terminated or retired staff made under a mass severance package offered to a group of employees. |
| 71227 | Unused Sick Payment to Terminated / Retired Staff | 11-000-291-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. Note that payments made under a mass severance package offered to a group of employees are recorded in object 297, line 71225, account 11-000-291-297. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|--|---|----------------|---|
| Undistributed Expenditures - Food Services (lines 71900 to 71980) | | | |
| | | | Note: 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, if its menu is 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, do 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 under the proposed rule. 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. The cost of meals provided to staff is a non-allowable cost to the APSSD. |
| 71900 | Salaries | 11-000-310-100 | Staff salaries allowable for tuition in accordance with the provisions of N.J.A.C. 6A:23A-18.23(a)1 or N.J.A.C. 6A:23A-18.23(a)2. |
| 71910 | Group Insurance | 11-000-310-210 | Employer's share of the cost of current employee's insurance benefits other than health benefits insurance. |
| 71911 | Social Security Contributions | 11-000-310-220 | Employer's share of the current employee's social security paid by the school, which includes FICA and Medicare. |
| 71912 | Pension Contributions | 11-000-310-249 | Employer's share of contributions to qualified pension plan(s). |
| 71913 | Unemployment Compensation | 11-000-310-250 | Employer's share of contributions to unemployment compensation for employees. |
| 71914 | Workmen's Compensation | 11-000-310-260 | Employer's share of contributions to workers' compensation insurance for employees. |
| 71915 | Health Benefits | 11-000-310-270 | Employer's share of payments for health care insurance for current employees. Note: The employer's expenditures for retired employees health care insurance that is not determined to be a non-allowable cost pursuant to N.J.A.C. 6A:23A-18.6(a)53, are recorded in line number 71182, Health Benefits For Retired Staff, 11-000-291-271. |
| 71916 | Tuition Reimbursement | 11-000-310-280 | Amounts reimbursed to any employee qualifying for tuition reimbursement on the basis of school policy. |
| 71917 | Other Employee Benefits | 11-000-310-290 | Other benefits not included in other categories. Includes uniforms purchased for employees in accordance with union contracts, assessment billings for COBRA, costs of drug testing and fingerprinting, and payments made to employees in lieu of health benefits. |
| 71918 | Unused Sick Payment to Terminated / Retired Staff | 11-000-310-299 | Payments of unused sick time to terminated or retired staff for normal retirement packages under individual contractual terms. Also includes the payment of annual sick-pay-buy-back made pursuant to a contractual agreement with an employee not to exceed the regulatory provisions at N.J.A.C. 6A:23A-18.6(a)66 and not to exceed the individual employee's maximum allowable salary. 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, line 71225, not here. |
| 71950 | Travel - All Other | 11-000-310-580 | Expenditures for transportation, meals, hotel, registration fees and other expenses associated with staff travel for the school. This includes travel to training and seminars, conventions and conferences, and PSSD-sponsored events or attendance at meetings or conferences. Payments per diem in lieu of reimbursements for subsistence (room and board) also are charged here. Payments for staff travel between schools is not charged here, but included in object code 890. |
| 71951 | Travel for Regular Business | 11-000-310-581 | Expenditures for reimbursements made to APSSD staff for travel between schools using their own vehicle are charged here. |
| 71961 | Supplies and Materials - All Other | 11-000-310-611 | Amounts paid for raw materials used in food preparation or ready-to-serve food are posted to Supplies and Materials - All Other in account number 11-000-310-611. |
| 71962 | Supplies and Materials - Instructional | 11-000-310-612 | Amounts paid for items for instructional purposes such as swallowing techniques are posted to Supplies and Materials - Instructional in account number 11-000-310-612. |
| 71970 | Equipment | 11-000-310-730 | Expenditures for the initial, additional, and replacement items of purchased equipment such as machinery, furniture and fixtures dedicated to student food services. 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. |
| 71980 | Other Objects | 11-000-310-890 | Amounts paid for goods and services related to food services not properly classified in any of the above object codes. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|---|--|----------------|---|
| Capital Outlay - Special Programs: Depreciation (lines 75885 to 75905) | | | |
| 75885 | Cognitive - Mild | 12-201-100-790 | The cost of depreciation for instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit. |
| 75886 | Cognitive - Moderate | 12-202-100-790 | The cost of depreciation for instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit. |
| 75888 | Learning and/or Language Disabilities - Mild/Moderate | 12-204-100-790 | The cost of depreciation for instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit. |
| 75889 | Learning and/or Language Disabilities - Severe | 12-205-100-790 | The cost of depreciation for instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit. |
| 75890 | Visual Impairments | 12-206-100-790 | The cost of depreciation for instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit. |
| 75891 | Auditory Impairments | 12-207-100-790 | The cost of depreciation for instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit. |
| 75893 | Behavioral Disabilities | 12-209-100-790 | The cost of depreciation for instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit. |
| 75896 | Multiple Disabilities | 12-212-100-790 | The cost of depreciation for instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit. |
| 75897 | Autism | 12-214-100-790 | The cost of depreciation for instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit. |
| 75898 | Preschool Disabilities - Part-Time | 12-215-100-790 | The cost of depreciation for instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit. |
| 75899 | Preschool Disabilities - Full-Time | 12-216-100-790 | The cost of depreciation for instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit. |
| 75905 | Cognitive - Severe | 12-222-100-790 | The cost of depreciation for instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit. |
| Capital Outlay - Vocational Programs: Depreciation (line 75915) | | | |
| 75915 | Vocational Programs: Special Programs | 12-320-100-790 | The cost of depreciation for instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit. |
| Capital Outlay - Undistributed: Depreciation (lines 75930 to 75980) | | | |
| 75930 | Undistributed Expenditures - Instruction | 12-000-100-790 | The cost of depreciation for non-instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit. |
| 75935 | Undist. Expend.- Support Serv. - Special Education Students | 12-000-210-790 | The cost of depreciation for non-instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit. |
| 75940 | Undist. Expend.-Support Serv. - Inst. Staff | 12-000-220-790 | The cost of depreciation for non-instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit. |
| 75945 | Undistributed Expenditures - General Admin. | 12-000-230-790 | The cost of depreciation for non-instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit. |
| 75950 | Undistributed Expenditures - School Admin. | 12-000-240-790 | The cost of depreciation for non-instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit. |
| 75955 | Undistributed Expenditures - Central Services | 12-000-251-790 | The cost of depreciation for non-instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit. |
| 75956 | Undistributed Expenditures - Administrative Information Technology | 12-000-252-790 | The cost of depreciation for non-instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit. |
| 75960 | Undist. Expend.- Custodial Services | 12-000-262-790 | The cost of depreciation for non-instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit. |
| 75961 | Undist. Expend.- Care and Upkeep of Grounds | 12-000-263-790 | The cost of depreciation for non-instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit. |
| 75965 | Undist. Expend.- Security | 12-000-266-790 | The cost of depreciation for non-instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit. |
| 75970 | School Buses - Special | 12-000-270-790 | The cost of depreciation for non-instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit. |
| 75975 | Undistributed Expenditures - Non-Inst. Serv. | 12-000-300-790 | The cost of depreciation for non-instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit. |
| 75980 | Undistributed Expenditures - Facilities Acquisition | 12-000-400-790 | The cost of depreciation for capital items costing an amount equal to or greater than \$2,000. |



| Line # | Account Title | Account Number | Description (please refer to Exhibit B for additional descriptions) |
|--|---|----------------|---|
| Facilities Acquisition and Construction Services (lines 76000 to 76200) | | | |
| 76000 | Salaries | 12-000-400-100 | Non-capitalized amounts (under \$2,000) paid to both permanent and temporary Private School for the Disabled employees including personnel substituting for those in permanent positions and part-time employees dedicated to facilities acquisition and construction services. For individuals assigned to more than one activity, their salaries should be prorated according to the amount of time spent in each activity. |
| 76005 | Unused Vacation Payment to Terminated / Retired Staff | 12-000-400-199 | Payments of unused vacation time to terminated or retired staff under a normal severance transaction, made pursuant to contractual terms. Note that payments made for mass severance packages offered to a group of employees are recorded in object 298, line 71226, not here. |
| 76020 | Legal Services | 12-000-400-331 | Legal fees directly related to an approved capital project are recorded under function 400; all other legal services are recorded under function 230. |
| 76060 | Other Purchased Prof. and Tech. Services | 12-000-400-390 | This object is used to record expenditures (non-capitalized, under \$2,000) for other types of purchased professional services and technical services related to facilities acquisition and construction services under those functions. |
| 76080 | Construction Services | 12-000-400-450 | Includes non-capitalized (under \$2,000) amounts paid to contractors for constructing, renovating, and remodeling. |
| 76100 | General Supplies | 12-000-400-610 | Expenditures for all supplies, other than those listed in objects 620 and 640, for the operation of a school including freight and |
| 76120 | Land and Improvements | 12-000-400-710 | Non-capitalized expenditures (under \$2,000) related to 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 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. |
| 76200 | Other Objects | 12-000-400-800 | Non-capitalized amounts (under \$2,000) paid for goods and services not classified above. |
| Debt Service Funds (lines 89645 to 89650) | | | |
| 89645 | Interest on Mortgage | 40-701-510-830 | The cost of interest on mortgages for all buildings including school buildings, administrative buildings and storage facilities |
| 89650 | Depreciation of Buildings | 40-701-510-790 | The cost of depreciation for all types of building including school buildings, administrative buildings with a historical cost to the APSSD equal to or greater than \$2,000. |