

The *Chart of Accounts* has recently been updated to reflect accounts issued in software vendor letters and accounting guidance memos since the 2003 *Chart of Accounts* update and to create new accounts necessary to collect data pertinent under the School Funding Reform Act of 2008. Revisions to appropriation accounts in the *Chart of Accounts* in the 2008 edition are highlighted in grey. The table below contains a crosswalk of the new appropriation accounts indicating where those items were budgeted under previous *Chart of Account* guidance.

F U N D P R O G R A M M O B J E C T S					F U N D P R O G R A M M O B J E C T S				
Old Account					New Account				
Regular Programs – Undistributed Instruction									
11	190	100	890	Miscellaneous Expenditures	11	190	100	800	Other Objects
Special Education – Preschool Disabilities – Part Time									
11	215	100	610	General Supplies	11	215	100	600	Supplies & Materials
11	215	100	640	Textbooks					
Special Education – Preschool Disabilities – Full Time									
11	216	100	610	General Supplies	11	216	100	600	Supplies & Materials
11	216	100	640	Textbooks					
Before/After School Programs									
New program account. Costs were previously recorded across various accounts.					11	421	100		Instruction
								101	Salaries of Teachers
								106	Other Salaries of Instruction
								178	Salaries of Teacher Tutors
								179	Salaries of Reading Specialists
								300	Purchased Professional & Technical Services
								500	Other Purchased Services (400-500 Series)
			600	Supplies & Materials					
			800	Other Objects					
					11	421	200	Support Services	
								100	Salaries

F U N D	P R O G R A M	F U N C T I O N	O B J E C T	F U N D	P R O G R A M	F U N C T I O N	O B J E C T
						300	Purchased Professional and Technical Services
						500	Purchased Services (400-500 series)
						600	Supplies and Materials
						800	Other Objects
<b>Summer School</b>							
New program account. Costs were previously recorded across various accounts.				11	422	100	Instruction
							101 Salaries of Teachers
							106 Other Salaries of Instruction
							178 Salaries of Teacher Tutors
							179 Salaries of Reading Specialists
							300 Purchased Professional & Technical Services
							500 Other Purchased Services (400-500 Series)
							610 General Supplies
							640 Textbooks
							800 Other Objects
				11	422	200	Support Services
							100 Salaries
							300 Purchased Professional and Technical Services
							500 Purchased Services (400-500 series)
							600 Supplies and Materials
							800 Other Objects
<b>Alternative Education Programs</b>							
New program account. Costs were previously recorded across various accounts.				11	423	100	Instruction
							101 Salaries of Teachers
							106 Other Salaries of Instruction
							178 Salaries of Teacher Tutors
							179 Salaries of Reading Specialists
						300 Purchased Professional & Technical Services	

F U N D	P R O G R A M	F U N C T I O N	O B J E C T	F U N D	P R O G R A M	F U N C T I O N	O B J E C T	
								500 Other Purchased Services (400-500 Series)
								610 General Supplies
								640 Textbooks
								800 Other Objects
				11	423	200		Support Services
								100 Salaries
								300 Purchased Professional and Technical Services
								500 Purchased Services (400-500 series)
								600 Supplies and Materials
								800 Other Objects
Other Supplemental/At-Risk Programs								
				11	424	100		Instruction
								101 Salaries of Teachers
								106 Other Salaries of Instruction
								178 Salaries of Teacher Tutors
								179 Salaries of Reading Specialists
								300 Purchased Professional & Technical Services
								500 Other Purchased Services (400-500 Series)
								610 General Supplies
								640 Textbooks
								800 Other Objects
				11	424	200		Support Services
								100 Salaries
								300 Purchased Professional and Technical Services
								500 Purchased Services (400-500 series)
								600 Supplies and Materials
								800 Other Objects
Attendance and Social Work Services								
11	000	211	100	Salaries	11	000	211	171 Salaries of Drop-Out Prevention Officer/Coordinators

<b>F U N D</b>	<b>P R O G R A M</b>	<b>F U N C T I O N</b>	<b>O B J E C T</b>		<b>F U N D</b>	<b>P R O G R A M</b>	<b>F U N C T I O N</b>	<b>O B J E C T</b>	
11	000	211	100	Salaries	11	000	211	172	Salaries of Family Support Teams
11	000	211	100	Salaries	11	000	211	173	Salaries of Family Liaisons and Community Parent Involvement Specialists
11	000	211	100	Salaries	11	000	211	174	Salaries of Community/School Coordinators
Health Services									
11	000	213	100	Salaries	11	000	213	175	Salaries of Social Services Coordinators
Speech/Occupational Therapy/Physical Therapy and Related Services									
Renamed function					11	000	216		Speech/Occupational Therapy/Physical Therapy and Related Services
Guidance Services									
Renamed function					11	000	218		Guidance Services
Child Study Teams									
Renamed function					11	000	219		Child Study Teams
Improvement of Instruction Services									
11	000	221	104	Salaries of Other Professional Staff	11	000	221	176	Salaries of Facilitators, Math Coaches and Literacy Coaches
Educational Media Services/School Library									
11	000	222	100	Salaries	11	000	222	177	Salaries of Technology Coordinators
Support Services – General Administration									
11	000	230	100	Salaries New Requirement	11	000	230	108	Salaries of Attorneys
					11	000	230	333	Expenditure and Internal Control Audit Fees
11	000	230	339	Other Purchased Professional Services	11	000	230	334	Architectural/Engineering Services
11	000	230	590	Title Correction	11	000	230	590	Miscellaneous Purchased Services (400- 500 series) [other than 530 and 585]

<b>F U N D</b>	<b>P R O G R A M</b>	<b>F U N C T I O N</b>	<b>O B J E C T</b>		<b>F U N D</b>	<b>P R O G R A M</b>	<b>F U N C T I O N</b>	<b>O B J E C T</b>	
<b>Custodial Services</b>									
				Renamed function	11	000	262		Custodial Services
11	000	262	100	Salaries	11	000	262	107	Salaries of Non-Instructional Aides
11	000	262	620	Energy	11	000	262	621	Energy – Natural Gas
11	000	262	620	Energy	11	000	262	622	Energy – Electricity
11	000	262	620	Energy	11	000	262	624	Energy – Oil
<b>Care and Upkeep of Grounds</b>									
11	000	262	100	Salaries	11	000	263	100	Salaries
11	000	262	300	Purchased Professional and Technical Services	11	000	263	300	Purchased Professional and Technical Services
11	000	262	420	Cleaning, Repair, and Maintenance Services	11	000	263	420	Cleaning, Repair, and Maintenance Services
11	000	262	610	General Supplies	11	000	263	610	General Supplies
11	000	262	800	Other Objects	11	000	263	800	Other Objects
<b>Security</b>									
11	000	262	100	Salaries	11	000	266	100	Salaries
11	000	262	300	Purchased Professional and Technical Services	11	000	266	300	Purchased Professional & Technical Services
11	000	262	420	Cleaning, Repair, and Maintenance Services	11	000	266	420	Cleaning, Repair, and Maintenance Services
11	000	262	610	General Supplies	11	000	266	610	General Supplies
11	000	262	800	Other Objects	11	000	266	800	Other Objects
<b>Student Transportation Services</b>									
11	000	270	160-163	Sal. For Pupil Trans –Reg., Sp Ed, Other than between Home & School, Non-public)	11	000	270	107	Salaries of Non-Instructional Aides
11	000	270	600	Supplies & Materials	11	000	270	610	General Supplies
11	000	270	600	Supplies & Materials	11	000	270	615	Transportation Supplies

<b>F U N D</b>	<b>P R O G R A M</b>	<b>F U N C T I O N</b>	<b>O B J E C T</b>		<b>F U N D</b>	<b>P R O G R A M</b>	<b>F U N C T I O N</b>	<b>O B J E C T</b>	
Fund Transfer									
			Update terminology		11	000	520	930	Fund Transfers (Contribution to School-based Budgets used only with Fund 10)
			New requirement		4	000	520	934	Fund Transfers (Transfer of Property Sale Proceeds to Debt Service Reserve)
Equipment									
			New program accounts. Costs were previously recorded across various accounts.		12	421-424	100	730	At-Risk Programs - Equipment
12	000	260	730	Undist Expend. – Operation & Maintenance of Plant Services - Equipment	12	000	261	730	Required Maintenance for School Facilities - Equipment
12	000	260	730	Undist Expend. – Operation & Maintenance of Plant Services - Equipment	12	000	262	730	Custodial Services - Equipment
12	000	260	730	Other Operation and Maintenance of Plant Services - Equipment	12	000	263	730	Care and Upkeep of Grounds- Equipment
12	000	260	730	Other Operation and Maintenance of Plant Services - Equipment	12	000	266	730	Security - Equipment
Facilities Acquisition and Constructions Services									
11	000	400	390	Other Purchased Professional and Technical Services	12	000	400	334	Architectural/Engineering Services

<b>F U N D</b>	<b>P R O G R A M</b>	<b>F U N C T I O N</b>	<b>O B J E C T</b>		<b>F U N D</b>	<b>P R O G R A M</b>	<b>F U N C T I O N</b>	<b>O B J E C T</b>		
<b>Special Schools</b>										
Summer School										
13	422	100	101	Salaries of Teachers	13	422	100	178	Salaries of Teacher Tutors	
13	422	100	101	Salaries of Teachers	13	422	100	179	Salaries of Reading Specialists	
General Education Development (GED) Test Centers										
New Requirement					13	640	200		Support Services	
								100	Salaries	
								600	Supplies & Materials	
								800	Other Objects	
Regular Programs – Undistributed Instruction										
15	190	000	890	Miscellaneous Expenditures	15	190	100	800	Other Objects	
Special Education – Preschool Disabilities – Part Time										
11	215	100	610	General Supplies	15	215	100	600	Supplies & Materials	
11	215	100	640	Textbooks						
Special Education – Preschool Disabilities – Full Time										
15	216	100	610	General Supplies	15	216	100	600	Supplies & Materials	
15	216	100	640	Textbooks						
Before/After School Programs										
New program account. Costs were previously recorded across various accounts.					15	421	100		Instruction	
									101	Salaries of Teachers
									106	Other Salaries of Instruction
									178	Salaries of Teacher Tutors
									179	Salaries of Reading Specialists
									300	Contracted Services
									500	Other Purchased Services (400-500 Series)
									600	Supplies & Materials
									800	Other Objects
									100	Salaries
				300	Purchased Professional and Technical					
				15	421	200		Support Services		

F U N D	P R O G R A M	F U N C T I O N	O B J E C T	F U N D	P R O G R A M	F U N C T I O N	O B J E C T
							500 Services 600 Purchased Services (400-500 series) 800 Supplies and Materials Other Objects
<b>Summer School</b>							
				15	422	100	Instruction  101 Salaries of Teachers 106 Other Salaries of Instruction 178 Salaries of Teacher Tutors 179 Salaries of Reading Specialists 300 Contracted Services 500 Other Purchased Services (400-500 Series) 610 General Supplies 640 Textbooks 800 Other Objects  15 Support Services 200 Salaries 300 Purchased Professional and Technical Services 500 Purchased Services (400-500 series) 600 Supplies and Materials 800 Other Objects
<b>Alternative Education Programs</b>							
				15	423	100	Instruction  101 Salaries of Teachers 106 Other Salaries of Instruction 178 Salaries of Teacher Tutors 179 Salaries of Reading Specialists 300 Contracted Services 500 Other Purchased Services (400-500 Series) 610 General Supplies 640 Textbooks

FUND PROGRAM				FUND PROGRAM					
F	P	F	O	F	P	F	O		
U	R	U	B	U	R	U	B		
N	O	N	J	N	O	N	J		
D	G	C	E	D	G	C	E		
	R	T	C		R	T	C		
	A	I			A	I			
	M	O			M	O			
		N				N			
							800	Other Objects	
				15	423	200		Support Services	
							100	Salaries	
							300	Purchased Professional and Technical Services	
							500	Purchased Services (400-500 series)	
							600	Supplies and Materials	
							800	Other Objects	
Other Supplemental/At-Risk Programs									
				15	424	100		Instruction	
							101	Salaries of Teachers	
							106	Other Salaries of Instruction	
							178	Salaries of Teacher Tutors	
							179	Salaries of Reading Specialists	
							300	Contracted Services	
							500	Other Purchased Services (400-500 Series)	
							610	General Supplies	
							640	Textbooks	
							800	Other Objects	
				15	424	200		Support Services	
							100	Salaries	
							300	Purchased Professional and Technical Services	
							500	Purchased Services (400-500 series)	
							600	Supplies and Materials	
							800	Other Objects	
Attendance and Social Work Services									
15	000	211	100	Salaries	15	000	211	171	Salaries of Drop-Out Prevention Officer/Coordinators
15	000	211	100	Salaries	15	000	211	172	Salaries of Family Support Teams
15	000	211	100	Salaries	15	000	211	173	Salaries of Family Liaisons and Community Parent Involvement Specialists

<b>F U N D</b>	<b>P R O G R A M</b>	<b>F U N C T I O N</b>	<b>O B J E C T</b>		<b>F U N D</b>	<b>P R O G R A M</b>	<b>F U N C T I O N</b>	<b>O B J E C T</b>	
15	000	211	100	Salaries	15	000	211	174	Salaries of Community/School Coordinators
Health Services									
15	100	213	100	Salaries	15	100	213	175	Salaries of Social Services Coordinators
Guidance Services									
				Renamed function only	15	000	218		Guidance Services
Improvement of Instruction Services									
15	000	221	104	Salaries of Other Professional Staff	15	000	221	176	Salaries of Facilitators, Math Coaches and Literacy Coaches
Educational Media Services/School Library									
15	000	222	100	Salaries	15	000	222	177	Salaries of Technology Coordinators
Custodial Services									
15	000	262	100	Salaries	15	000	262	107	Salaries of Non-Instructional Aides
Security									
15	000	262	100	Salaries	15	000	266	100	Salaries
15	000	262	300	Purchased Professional & Technical Services				300	Purchased Professional & Technical Services
15	000	262	420	Cleaning, Repair, and Maintenance Services				420	Cleaning, Repair, and Maintenance Services
15	000	262	610	General Supplies				610	General Supplies
15	000	262	730	Equipment				730	Equipment
15	000	262	800	Other Objects				800	Other Objects
Preschool Education Aid									
Program number changed to agree with the revenue account					20	218	100		Instruction
					20	218	100	101	Salaries of Teachers
					20	218	100	106	Other Salaries of Instruction
					20	218	100	500	Other Purchased Services (400-500 Series)
New Requirement					20	218	100	561	Tuition to Other LEAs within the State - Regular

F U N D	P R O G R A M	F U N C T I O N	O B J E C T		F U N D	P R O G R A M	F U N C T I O N	O B J E C T	
20	211	100	610	General Supplies	20	218	100	600	Supplies & Materials
20	211	100	640	Textbooks					
					20	218	100	800	Other Objects
					20	218	100	56X	Transfer to Charter Schools
					20	218	200		Support Services
					20	218	200	102	Salaries of Supervisors of Instruction
					20	218	200	103	Salaries of Program Directors
					20	218	200	104	Salaries of Other Professional Staff
					20	218	200	105	Salaries of Secretarial and Clerical Assistants
					20	218	200	110	Other Salaries
20	218	200	110	Other Salaries	20	218	200	173	Salaries of Community Parent Involvement Specialists
20	218	200	110	Other Salaries	20	218	200	176	Salaries of Master Teachers
					20	218	200	200	Personal Services - Employee Benefits
					20	218	200	321	Purchased Educational Services – Contracted Pre-K
					20	218	200	329	Other Purchased Professional Services – Educational Services
					20	218	200	330	Purchased Professional Services
					20	218	200	420	Cleaning, Repair & Maintenance Services
					20	218	200	440	Rentals
					20	218	200	511	Contracted Services – Transportation (Between Home & School)
					20	218	200	516	Contracted Services – Transportation (Other Than Between Home & School) – Field Trips
					20	218	200	580	Travel
					20	218	200	600	Supplies and Materials