



Line #	Account Title	Account Number	Description (please refer to Exhibit B for additional descriptions)
<b>Cognitive - Mild</b>			
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 <b>including IEP required in-house student job positions.</b>
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 <b>not</b> 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)
<b>Cognitive - Mild</b>			
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.
<b>Cognitive - Moderate</b>			
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 <b>including IEP required in-house student job positions.</b>
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 <b>not</b> 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)
<b>Cognitive - Moderate</b>			
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.
<b>Learning and/or Language Disabilities - Mild or Moderate</b>			
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 <b>including IEP required in-house student job positions.</b>
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 <b>not</b> 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)
<b>Learning and/or Language Disabilities - Mild or Moderate</b>			
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.
<b>Learning and/or Language Disabilities - Severe</b>			
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 <b>including IEP required in-house student job positions.</b>
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)
<b>Learning and/or Language Disabilities - Severe</b>			
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 <b>not</b> 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)
<b>Visual Impairments</b>			
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 <b>including IEP required in-house student job positions.</b>
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 <b>not</b> 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)
<b>Visual Impairments</b>			
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.
<b>Auditory Impairments</b>			
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 <b>including IEP required in-house student job positions.</b>
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 <b>not</b> 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)
<b>Auditory Impairments</b>			
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.
<b>Behavioral Disabilities</b>			
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 <b>including IEP required in-house student job positions.</b>
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 <b>not</b> 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)
<b>Behavioral Disabilities</b>			
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.
<b>Multiple Disabilities</b>			
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 <b>including IEP required in-house student job positions.</b>
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)
<b>Multiple Disabilities</b>			
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 <b>not</b> 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)
<b>Autism</b>			
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 <b>including IEP required in-house student job positions.</b>
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 <b>not</b> 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)
<b>Autism</b>			
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.
<b>Preschool Disabilities- Part-Time</b>			
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 <b>including IEP required in-house student job positions.</b>
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 <b>not</b> 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)
<b>Preschool Disabilities- Part-Time</b>			
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.
<b>Preschool Disabilities- Full-Time</b>			
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 <b>including IEP required in-house student job positions.</b>
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 <b>not</b> 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)
<b>Preschool Disabilities- Full-Time</b>			
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.
<b>Cognitive - Severe</b>			
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 <b>including IEP required in-house student job positions.</b>
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)
<b>Cognitive - Severe</b>			
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 <b>not</b> 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)
<b>Special Education Vocational Programs - Instruction</b>			
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 <b>including IEP required in-house student job positions.</b>
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 <b>not</b> 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)
<b>Special Education Vocational Programs - Instruction</b>			
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.
<b>School-Sponsored Cocurricular/Extracurricular Activities - Instruction</b>			
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 <b>not</b> 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)
<b>School-Sponsored Cocurricular/Extracurricular Activities - Instruction</b>			
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.
<b>School-Sponsored Athletics - Instruction</b>			
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 <b>not</b> 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)
<b>School-Sponsored Athletics - Instruction</b>			
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.
<b>Undistributed Expenditures - Attendance &amp; Social Worker Services (except Social Worker Salaries and Fringes)</b>			
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 <b>except school social worker salaries</b> 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 <b>not</b> 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. <b>Purchased Professional and Technical Services for School Social Workers are included here.</b>
29620	Other Purchased Services	11-000-211-500	Costs may include any rental or lease purchase of equipment for this support services. <b>Other Purchased Services for School Social Workers are included here.</b>

Line #	Account Title	Account Number	Description (please refer to Exhibit B for additional descriptions)
<b>Undistributed Expenditures - Attendance &amp; Social Worker Services (except Social Worker Salaries and Fringes)</b>			
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. <b>Supplies and materials for School Social Workers are included here.</b>
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. <b>Other Objects for School Social Workers are included here.</b>
<b>Undistributed Expenditures - Social Worker Salaries and Fringes - only</b>			
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 <b>not</b> 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)
<b>Undistributed Expenditures - Health Services (except School Nurse Salary &amp; Fringes)</b>			
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 <b>except School Nurses.</b>
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 <b>not</b> 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, <b>Health Benefits For Retired Staff, 11-000-291-271.</b>
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. <b>Purchased Professional and Technical Services for School Nurses are included here.</b>
30560	Other Purchased Services	11-000-213-500	Costs may include any rental or lease purchase of equipment for this support services. <b>Other Purchased Services for School Nurses are included here.</b>
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. <b>Supplies and materials for School Nurses are also included here.</b>
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)
<b>Undistributed Expenditures - Health Services (except School Nurse Salary &amp; Fringes)</b>			
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. <b>Other objects for School Nurses are included here.</b>
<b>Undistributed Expenditures - Health Services - School Nurse's Salary &amp; Fringes - only (Instruction)</b>			
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.
<b>Undistributed Expenditures - Speech, OT, PT and Related Services (Instruction)</b>			
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 <b>not</b> 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)
<b>Undistributed Expenditures - Speech, OT, PT and Related Services (Instruction)</b>			
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.
<b>Undistributed Expenditures - Extraordinary Services (excluded from the calculation of the certified actual cost per student)</b>			
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 <b>not</b> 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)
<b>Undistributed Expenditures - Extraordinary Services (excluded from the calculation of the certified actual cost per student)</b>			
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.
<b>Undistributed Expenditures - Guidance</b>			
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)
<b>Undistributed Expenditures - Guidance</b>			
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 <b>not</b> 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)
<b>Undistributed Expenditures - Improvement of Instruction Services</b>			
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 <b>not</b> 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)
<b>Undistributed Expenditures - Improvement of Instruction Services</b>			
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.
<b>Undistributed Expenditures - Education Media Services/School Library (except Librarian's salary &amp; fringes)</b>			
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 (1) (REVISED 8/17/2017)	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 <b>not</b> 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)
<b>Undistributed Expenditures - Education Media Services/School Library (except Librarian's salary &amp; fringes)</b>			
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. <b>Purchased Professional and Technical Services for School Librarians are included here.</b>
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. <b>Other Purchased Services for School Librarians are included here.</b>
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. <b>Supplies and materials for School Librarians are included here.</b>
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. <b>Other Objects for School Librarians are included here.</b>
<b>Undistributed Expenditures - School Librarian (Salaries and Fringes - only)</b>			
43650	Salaries - School Librarians	11-000-224-101	<b>Salaries for School Librarian(s) (job code 3105) or Associate School Librarian Media Specialist (job code 2845) only.</b>
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 <b>not</b> 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)
<b>Undistributed Expenditures - School Librarian (Salaries and Fringes - only)</b>			
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.
<b>Undistributed Expenditures - Instructional Staff Training Services</b>			
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 <b>not</b> 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)
<b>Undistributed Expenditures - Instructional Staff Training Services</b>			
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.
<b>Undistributed Expenditures - Support Services - General Administration</b>			
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." <b>Legal fees incurred by the APSSD for other than litigation as defined above are posted here.</b> 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)
<b>Undistributed Expenditures - Support Services - General Administration</b>			
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 <b>per litigation</b> 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)j., 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 <b>per litigation</b> 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 (1)	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)
<b>Undistributed Expenditures - Support Services - General Administration</b>			
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 <b>not</b> 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)
<b>Undistributed Expenditures - Support Services - School Administration</b>			
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 <b>not</b> 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)
<b>Undistributed Expenditures - Support Services - School Administration</b>			
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.
<b>Undistributed Expenditures - Support Services -Central Services</b>			
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 <b>not</b> 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)
<b>Undistributed Expenditures - Support Services - Central Services</b>			
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)
<b>Undistributed Expenditures - Administrative Information Technology</b>			
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 <b>not</b> 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)
<b>Undistributed Expenditures - Administrative Information Technology</b>			
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.
<b>Undistributed Expenditures - Required Maintenance for School Facilities</b>			
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).
<b>Undistributed Expenditures - Custodial Services</b>			
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 <b>not</b> 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)
<b>Undistributed Expenditures - Custodial Services</b>			
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 (1)	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.
<b>Undistributed Expenditures - Care and Upkeep of Grounds</b>			
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 <b>not</b> 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)
<b>Undistributed Expenditures - Care and Upkeep of Grounds</b>			
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.
<b>Undistributed Expenditures - Security</b>			
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)
<b>Undistributed Expenditures - Security</b>			
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 <b>not</b> 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.
<b>Undistributed Expenditures - Student Transportation Services</b>			
52000	Salaries for Non-Instructional Aides (1)	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)
<b>Undistributed Expenditures - Student Transportation Services</b>			
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 <b>not</b> 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 (1)	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 (1)	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)
<b>Undistributed Expenditures - Behavior Modification</b>			
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.
<b>Unallocated Benefits</b>			
			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 (1)	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 <b>not</b> 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)
<b>Undistributed Expenditures - Food Services</b>			
			<b>Note:</b> 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 <b>not</b> 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 (1)	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 (1)	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)
<b>Capital Outlay - Special Programs: Depreciation</b>			
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.
<b>Capital Outlay - Vocational Programs: Depreciation</b>			
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.
<b>Capital Outlay - Undistributed: Depreciation</b>			
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)
<b>Facilities Acquisition and Construction Services</b>			
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.
<b>Debt Service Funds</b>			
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.