

**PRIVATE SCHOOLS FOR STUDENTS WITH DISABILITIES**

**NARRATIVE EXPLANATION OF THE**

**CHART OF ACCOUNTS**

## **FORWARD**

This handbook describes the coding of accounts in New Jersey Approved Private Schools for Students with Disabilities. The coding system with its multi-dimensional structure creates a common language for use in recording, reporting, and controlling the activities of approved private schools for students with disabilities. The coding structure categorizes two basic types of financial activity – revenues and expenditures - through dimensions and their descriptors. The descriptors for each dimension allow information to be retrieved in various ways to aid in managing private school district activities.

This handbook follows the structure of Financial Accounting For Local and State School Systems (Handbook 2R2) by the National Center for Education Statistics and it replaces The Chart of Accounts originally authorized by the State Board of Education in July 1984 and revised in December 2001.

**TABLE OF CONTENTS**

FORWARD .....

**CHAPTER 1. THE ACCOUNT CLASSIFICATION SYSTEM**

The Accounting System  
The Account Classification Structure  
The Minimum Chart of Accounts

**CHAPTER 2. ACCOUNT CLASSIFICATION DESCRIPTIONS**

1. Funds
2. Revenue Classifications
3. Expenditure Classifications
  - Program and Project/Reporting
  - Function
  - Object

**APPENDIX A. EXPENDITURE ACCOUNT OUTLINE**

1. Overview
2. Minimum Outline

**APPENDIX B. DETAILED EXPLANATION OF EXPENDITURES  
FUND/PROGRAM & PROJECT/FUNCTION/OBJECT**

## CHAPTER 1

### The Account Classification System

#### THE ACCOUNTING SYSTEM

The accounting system is the means by which financial data is captured during the actual operation of the private school for students with disabilities (private school), recorded in the books of account, and then analyzed to produce required reports. Financial transactions can be classified to facilitate their accumulation in categories needed for reports. The guidelines here provide a classification structure, which will meet most of the accounting system's needs and, by standardizing reported data, will permit reports from different private schools to be compared.

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

1. The Chart of Accounts encourages full disclosure of the financial position of the private school. Emphasis is placed on the accurate classification of financial transactions. Expenditures are recorded in the accounting categories applicable, regardless of the implications of some of those decisions.
2. Comprehensiveness of financial reporting is encouraged. The private school for students with disabilities should incorporate all financial activities into a single accounting and reporting system for full disclosure. The account classifications here encourage this procedure.
3. Simplified reporting is encouraged. Only the minimum number of funds consistent with legal and operating requirements should be established, since unnecessary funds result in undue complexity and inefficient financial administration.
4. Financial reporting emphasizes the results of private school for students with disabilities operations more than the resources applied. The account code structure emphasizes program accounting and the application of supporting services costs to the "products" of the educational enterprise.
5. The account classification system is flexible: it meets the needs of both small and large private schools while retaining comparability of reported data. The guidelines here include a minimum list of accounts essential for state reporting.
6. The classification of accounts and the recommended reporting structure remain in accordance with GAAP.

## THE ACCOUNT CLASSIFICATION STRUCTURE

This publication provides for classifying two basic types of financial activity: revenues and other sources of funds and expenditures and other uses of funds. For each type of transaction, the specific account code is made up of a combination of classifications called dimensions. Each dimension describes one way of classifying financial activity. The dimensions applicable to each type of transaction are as follows:

<u>Revenues</u>	<u>Expenditures</u>
Fund & Major Account	Fund & Major Account
Revenue Source	Program and Project/ Reporting
	Function
	Object

Coding structures applicable to each dimension are shown below. An additional identifying dimension may be added, if required, to accommodate computerized record keeping systems. The department recommends that the private schools for students with disabilities use the indicated coding system (account numbers), but these account numbers are not required. The private school for students with disabilities may use any numbering system they please. However, the private school for students with disabilities must use the new indicated line item titles.

### Revenues

<u>Fund &amp; Major Account</u>	<u>Revenue Source</u>
xx	xxxx

### Expenditures

<u>Fund &amp; Major Account</u>	<u>Program and Project/Reporting</u>	<u>Function</u>	<u>Object</u>
xx	xxx	xxx	xxx

## REVENUE DIMENSIONS

### Fund & Major Account (Subfund)

The Fund and Major Account (Subfund) is used but the revenue sources are limited to tuition and interest.

## **EXPENDITURE DIMENSIONS**

### **Fund & Major Account (Subfund)**

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. Funds are established to carry on specific activities or attain certain objectives of a private school for students with disabilities according to special legislation, regulations, or other restrictions.

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

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

### **Function**

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

### **Object**

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

## **THE MINIMUM CHART OF ACCOUNTS**

Use in its entirety, the handbook classification structure (particularly the expenditure classifications) can generate a variety of detailed data. Hence, a private school for students with disabilities may choose in some ways which parts of the system it needs or wants to use. It may choose

1. to expand the level of detail of the function or object dimension by using more specific categories described in Handbook 2R2 (the three digit function code may be expanded to four digits).
2. to add dimensions not included in the publication such as organizational unit, level of instruction, job classification or subject matter.

Whatever course a private school for students with disabilities chooses, it must follow a certain minimum list of these classifications to meet state reporting requirements. Dimensions, accounts, and coding structures listed in this handbook are minimum requirements unless labeled as optional. Budgetary records must be maintained in conformity with the enclosed Chart of Accounts.

## CHAPTER 2

### Account Classification Descriptions

This chapter describes the account classification structure in greater detail. Each component of the dimensions in the accounting system are numbered and defined. The chapter contains three sections: funds, revenue classifications and expenditure classifications.

#### 1. FUNDS

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

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

The classifications of funds and account groups included here are similar to those used by state and local government units. The two classifications are divided into the following categories, called fund types:

1. General Fund
2. Debt Service Funds

<u>Fund Code</u>	<u>Description</u>
10	<b><u>General Fund.</u></b> Accounts for all financial resources of the private school for students with disabilities except those to be accounted for in another fund. Expenditure reporting requires further breakout in the fund code for character class delineation as follows:
11	<b><u>General Current Expense.</u></b> Accounts for all allowable current expenditures of the private school for students with disabilities chargeable to public schools.
12	<b><u>Capital Outlay.</u></b> Accounts for all allowable capital expenditures of the private school for students with disabilities for capital outlay which are for equipment, furniture and fixtures and depreciation.
40	<b><u>Debt Service Funds.</u></b> Accounts for the payment of long-term interest and depreciation of school and administrative buildings.

## 2. REVENUE CLASSIFICATIONS

Revenues are classified by type and source for the various funds of a private school for students with disabilities which impact the public school restricted working capital fund for a non-profit school and the retained earnings for a profit school.

### REVENUE SOURCE

The majority of revenues for a private school for students with disabilities come from tuition paid by LEAs, private placements (individuals or out-of-state schools), restricted contributions and interest.

<u>Revenue Source Code</u>	<u>Description</u>
1300	<b><u>Tuition.</u></b> Revenue from sending districts and other sources for education provided by the private school for students with disabilities.
1320	<b><u>Tuition From LEAs Within the State – 12 Month School Year.</u></b>
1325	<b><u>Tuition From LEAs Within the State – Extraordinary Services (July through June).</u></b>
1340	<b><u>Tuition From Other Sources.</u></b>
1360	<b><u>Tuition From Individuals or LEAs Outside the State (Private Placements).</u></b>



<b>Revenue Source Code</b>	<b><u>Description</u></b>
1500	<u>Earnings on Investments.</u>
1510	<u>Interest On Investments.</u> Interest revenue.

### **3. EXPENDITURE CLASSIFICATIONS**

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

The expenditure classifications are divided into the following dimensions: fund and major account, program and project/reporting, function, and object.

#### **PROGRAM AND PROJECT/REPORTING**

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

The sample coding structure outlined below was designed to enable districts to accumulate expenditures for all possible programs and projects necessary to meet the minimum reporting and bookkeeping requirements of the Department of Education (DOE). This coding structure represents a minimum requirement.

A private school may choose to use the sample coding structure below or develop its own program and project/reporting code structure. While DOE approval is not required, any coding system used must contain at least three digits in the program code. It must also enable private schools to meet the minimum reporting and bookkeeping requirements for programs; that is, each program/project must contain a unique code. The DOE reserves the right to require use of the sample minimum coding structure in any district not meeting these requirements.

The three-digit program and project/reporting code was designed to efficiently meet the DOE's minimum reporting and bookkeeping requirements. The first digit of the code assigns a program to one of nine broad program categories. The second and third digits show the sequence that individual program/projects appear within each program area and they ensure each project/project contains a unique code.

#### **Program**

<u>Code</u>	<u>Description</u>
200	<b><u>Special Programs.</u></b> Activities primarily for students having special needs. The special programs include pre-kindergarten, kindergarten, elementary, and secondary services for the mentally retarded, physically handicapped, emotionally disturbed, culturally different, students with learning disabilities, along with special programs for other types of students. When recording special education instructional costs, services provided as a result of individualized education programs (I.E.P.s) that benefit all students in the program classification are recorded under the appropriate program category.
201	Special Education – Cognitive – Mild
202	Special Education – Cognitive – Moderate
204	Special Education – Learning and/or Language Disabilities
206	Special Education – Visual Impairments
207	Special Education – Auditory Impairments
209	Special Education – Behavioral
212	Special Education – Multiple Disabilities
214	Special Education – Autism
215	Special Education – Preschool Disabilities Part-Time
216	Special Education – Preschool Disabilities – Full-Time
222	Special Education – Cognitive – Severe
300	<b><u>Vocational Programs.</u></b> Activities that provide students with the opportunity to develop the knowledge, skills, and attitudes needed for employment in an occupational area that are offered during regular school hours.
320	<b><u>Special Vocation Programs.</u></b> Vocational programs in the private school provided by certificated vocational teachers.
400	<b><u>Other Instructional Programs - Elementary/Secondary.</u></b> Activities that provide students in preschool or grades K-12 with learning experiences not included in the program codes 100-300, 500, and 600.

**Program**  
**Code**    **Description**

- 401 School - Sponsored Cocurricular Activities
- 402 School - Sponsor Athletics
- 700** **Debt Service.** Programs to service the debt of the private school for students with disabilities, including payments of both principal and interest.
- 701 Debt Service - Regular
- 000** **Undistributed Expenditures.** All charges, which are not readily assignable directly to a program, are classified here.

**FUNCTION**

The function describes the activity for which a service or material objective is acquired. The functions of a private school for students with disabilities are classified into five broad areas: instruction, support services, operation of non-instructional services, facilities acquisition and construction, and other outlays. Functions are further broken down into subfunctions and service areas.

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

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

The function structure in these guidelines is not intended to dictate an organizational structure. Rather, an effort has been made to group together functions in relation to the magnitude of expenditures typically found in the private school for students with disabilities. This grouping corresponds to the categories most frequently requested in reporting to external authorities.

**Function**  
**Code**            **Description**

**100**      **Instruction.** Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom and in other learning situations such as those involving cocurricular activities. It may also be provided through some other approved medium such as television, radio, computer, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Full-time department chairperson's expenditures should be included only in 240.

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

**200**      **Support Services.** Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction.

210      **Support Services - Students.** Activities designed to assess and improve the well being of students and to supplement the teaching process.

211      **Attendance and Social Work Services (except Social Workers' Salaries & Fringe Benefits).** Activities designed to improve student attendance at school and which attempt to prevent or solve student problems.

These services include the supervision of attendance and social work services; they include the identification of nonattendance patterns, promotion of improved attitudes toward attendance, analysis of nonattendance, and enforcement of attendance laws; and they include the investigation and diagnosis of student problems arising from the home, school, or community, casework and group work services for the child or parent, and communications with other staff about student problems. This area does not include the cost of School Social Workers' salaries and fringe benefits. However, all other Attendance and Social Work Services costs are charged here.

Student accounting services - the collection, maintenance, and reporting of school attendance records, family characteristics data, census data, and other pertinent information are included here.

211.1      **Social Worker Services – Salary and Fringe Benefits – The salaries and fringe benefits of all School Social Workers are included here. All other costs associated with School Social Worker Services must appear in 211 Attendance and Social Work Services (except Social Workers' Salaries & Fringe Benefits).**

**Function  
Code**

**Description**

- 213 Health Services. (Except School Nurses' Salaries & Fringe Benefits) Physical and mental health services, which are not direct instruction. This function includes supervision of health services, health appraisal (including screening for vision, communicable diseases, and hearing deficiencies), screening for psychiatric services, and periodic health examinations, emergency injury and illness care, dental services, and communications with parents and medical officials. This area does not include salary and fringe benefits for School Nurses. However, all other Health Services costs are charged here.
- 213.1 School Nurses Services – This area includes the salary and fringe benefits of all School Nurses. All other costs associated with Health Services and School Nurses are charged in 213 Health Services.
- 216 Related Services. Physical and mental health services, which are not direct instruction. This function includes supervision of health services, health appraisal (including screening for vision, communicable diseases, and hearing deficiencies), screening for psychiatric services, and periodic health examinations, emergency injury and illness care, nursing services, and communications with parents and medical officials. It also includes physical therapist, occupational therapist, speech teacher, speech therapist, and counseling, etc.
- 217 Student Extraordinary Services. Services for one-to-one aides, which would include the salary and fringe benefits of all of this type of staff. These costs are not included in the total allowable costs when calculating the Certified Actual Cost Per Pupil.
- 218 Other Support Services - Students - Regular. Guidance services and any other activities, supplemental to the teaching process, that are designed to assess and improve the well being of students. Guidance services involve counseling with students and parents, consulting with other staff members on learning problems, evaluating the abilities of students, assisting students in their educational and career plans, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students. Guidance services also include record maintenance services - the compiling, maintaining, and interpreting of records of individuals for such factors as physical and medical status, standardized test results, personal and social development, school performance, and home background - and they include placement services – the placing of students for educational and occupational situations. This includes the cost of food/beverages for staff meetings, parent/teacher meetings, workshops and professional development or teacher's meetings not to exceed \$3,000.

**Function  
Code**

**Description**

- 220 Support Services - Instructional Staff. Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.
- 221 Improvement of Instruction Services. 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.
- 222 Educational Media Services (except School Librarians' salaries and fringe benefits). Activities concerned with the use of all teaching and learning resources, including hardware, and content materials. Educational media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes. Educational media services include school library services, except School Librarians' salaries and fringe benefits, audiovisual services, educational television services, and computer assisted instruction services. School library services involve selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of the library by students, teachers and other members of the instructional staff; and guiding individuals in their use of library books and materials, whether maintained separately or as a part of an instructional materials center. Textbooks should not be charged to this function but rather to function 100. Audiovisual services involve selecting, preparing, caring for, and making available to members of the instructional staff equipment, films, filmstrips, transparencies, tapes, TV programs, and similar materials. This area does not include salaries and fringe benefits of School Librarians. However, all other costs associated with Educational Media Services and School Librarians are charged here.
- 222.1 School Librarians (Salary and Fringe Benefits only) - This area includes only the salary and fringe benefits for School Librarians. All other costs associated with School Librarians must appear in 222 Educational Media Services.

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

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

<u>Function Code</u>	<u>Description</u>
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- 223 Instructional Staff Training Services. 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.
- 230 Support Services - General Administration. Activities concerned with establishing and administering policy for operating the private school for students with disabilities. These include all activities in the offices of the superintendent, assistant superintendent, director, assistant director, and executive director. Meetings for the general administration and expenses for legal advice are also included as are the activities of external auditors.
- 240 Support Services - School Administration. Activities concerned with overall administrative responsibility for a school. They include the activities performed by the principal, assistant principals, vice principals and other assistants while they supervise operations of the school, evaluate school staff members, assign duties to staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the private school for students with disabilities. These activities include the work of clerical staff in support of teaching and administrative duties. Graduation expenses, full-time department chairpersons' expenditures, and the prorated expenditures of part-time department chairpersons are also included in this function. If proration of expenditures is not possible for department chairpersons who also teach, those expenditures are included in instruction.
- 262 Operation and Maintenance of Plant Services. Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition for both the school facilities and administrative facilities. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Included in this function are supervision of operation and maintenance services; operation, repair, replacement, and cleaning of building facilities and equipment such as heating, lighting, and ventilating systems; care and upkeep of grounds including landscaping, snow removal, and grounds maintenance; care and upkeep of equipment such as furniture, machines, and movable equipment; provision of security services including police activities for school functions, traffic control on grounds, building alarm systems, and hall monitoring; and operation and maintenance of vehicles (other than for pupil transportation vehicles) such as trucks, tractors, graders, and staff vehicles. Also included in this function are the costs of building rental and property insurance.

**Function  
Code**

**Description**

270 Student Transportation Services. Activities concerned with conveying students between the school and school activities. This function includes supervision of student transportation services, vehicle operation services, monitoring services, and vehicle servicing and maintenance services. Vehicle operations services involve operating buses or other vehicles for student transportation, from the time the vehicles leave the point of storage until they return to the point of storage. Monitoring services entail supervising students as they are transported between

home and school and between school and school activities. Such supervision can occur while students are in transit and while they are being loaded and unloaded. Vehicle servicing and maintenance services include repairing vehicle parts, replacing vehicle parts, cleaning, painting, fueling vehicles, and inspecting vehicles for safety.

290 Business and Other Support Services. All other support services not classified elsewhere including support services - business and support services - central.

Support services - business concerns the paying, transporting, exchanging, and maintaining of goods and services for the private school for students with disabilities. These include budgeting services, receiving and disbursing services, financial and property accounting, payroll, inventory control, internal auditing, managing funds, purchasing services, warehouse and distributing services, and printing, publishing and duplicating services. The chief business official and the activities of the chief business official expenditures are included here.

Support services - central involves activities other than general administration which support instructional and support services programs. These include planning, evaluation, information services, data processing services, and staff services.

Information services are concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, and managers through direct mailing, news media, or personal contact.

Data processing services are concerned with the preparation, storage, and retrieval of data for management and reporting.

Staff services are concerned with maintaining an efficient staff for the school system. It includes such activities as recruitment and placement, staff transfers, in-service training (for non-instructional staff), health services, and staff accounting.

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

**Function  
Code**

**Description**



- 310 Food Service Operations. Activities concerned with providing food to students and staff in a school or private school for students with disabilities. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities.
- 400** Facilities Acquisition and Construction Services. Activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, initially installing or extending service systems and other built-in equipment, and improving sites.
- 500** Other Uses. A number of outlays of governmental funds are not properly classified as expenditures or do not meet the classification criteria of the preceding functions, but still require budgetary or accounting control. These are classified under “Other Outlays.” These accounts are not used with proprietary funds.
- 510 Debt Service. Servicing the debt of the private school for students with disabilities, including payments of interest and depreciation. Interest on current loans is charged to function 290.

**OBJECT**

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

**Object Code**

**Description**

- 100** Personal Services - Salaries. Amounts paid to both permanent and temporary private school for students with disabilities employees including personnel substituting for those in permanent positions and part-time employees. For individuals assigned to more than one activity, their salaries should be prorated according to the amount of time spent in each activity. Used with all functions except 500.
- 101 Salaries of Teachers. The salaries for all teaching services rendered to pupils including the services of part-time and substitute teachers. Salaries of teachers on sabbatical leave are recorded here. The salaries of department chairpersons who also teach are prorated between this object and 104, Salaries of Other Professional Staff. The salary of a head teacher acting as a principal should be recorded entirely under object 103. Used only with function 100.

**Object Code**

**Description**

102	<u>Salaries of Supervisors of Instruction.</u> The salaries for services rendered as general or subject supervisors of instruction. Supervisors of instruction assist teachers in improving instructional methods and the learning process. Used only with functions 221 and 223.
103	<u>Salaries of Principals/Assistant Principals.</u> 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 is 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. Used only with function 240.
104	<u>Salaries of Other Professional Staff.</u> The salaries for services rendered by professional staff not recorded in the above objects. Salaries of supervisors of instruction may not be include in this object code.
105	<u>Salaries of Secretarial and Clerical Assistants.</u>  Detail breakout required with function 218, 221, 223, and 240. Otherwise, may be included in object 100.
106	<u>Other Salaries for Instruction.</u> The salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel <u>including IEP required in-house student job positions.</u> Used only with function 100.
109	<u>Salaries for Pupil Transportation (Other Than Between Home and School).</u> The amount paid to private school for students with disabilities employees for transporting students for school activities other than between home and school. Used only with function 270.
110	<u>Other Salaries.</u> Salaries not recorded in other objects. Used only with functions 218, 221, 223, and 240.
<b>200</b>	<b><u>Personal Services - Employee Benefits.</u></b> Amounts paid by the private school for students with disabilities on behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefits and, while not paid directly to employees, nevertheless is part of the cost of personal services. Included in this category are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and unused sick leave.
<b><u>Object Code</u></b>	<b><u>Description</u></b>
205	<u>Employee Benefits (except Pension).</u> Cost of all allowable fringe benefits (except pension) which includes group life insurance and any other allowable group insurance,

the employer's share of social security, unemployment compensation, workmen's compensation, health benefits including medical, vision and dental, and tuition reimbursement paid to employees, unused sick leave, cost of drug testing and any other employee benefit not listed.

- 210 Group Insurance. The employer's share of group life insurance and any other type of group insurance.
- 220 Social Security Contributions. The employer's share of social security for employees.
- 232 Pensions Contributions. The employer's share of expenditures for allowable pension plans.
- 250 Unemployment Compensation.
- 260 Workman's Compensation.
- 270 Health Benefits that include medical, vision and dental.
- 280 Tuition Reimbursement.
- 290 Other Employee Benefits. Includes individual life insurance, group life insurance, unused sick leave, cost of drug testing and any other employee benefit not listed.

**300** **Purchased Professional and Technical Services.** 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. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.

320 Purchased Professional - Educational Services. Services supporting the instructional program and its administration. Included would be curriculum improvement services, counseling and guidance services, library and media support, and contracted instructional services.

Detail breakout required with function 100, 216, 217, 218, 221, and 223. Otherwise, may be included in object 300.

**Object  
Code**

**Description**

330 Other Purchased Professional Services. Expenditures for purchased professional services other than professional-educational services. Included are management consultant services, school management support activities, election services medical services, legal services, architectural services, accounting services, auditing services, negotiating services, and other such services.

Detail breakout required with function 290. Otherwise, may be included in object 300.

331 Legal Services. All legal services except those specifically addressed in object code 332 below. All legal services are recorded under function 230.

332 Legal Services. All legal services in connection with the school defending against any legal action.

339 Other Professional Services.

Used to record other purchased professional services other than legal services under function 230. Used only with function 230.

340 Purchased Technical Services. Services to the private school for students with disabilities, which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Included are data processing services, purchasing and warehousing services, graphic arts, and the like.

390 Other Purchased Professional and Technical Services.

This object is used to record expenditures for other types of purchased professional services and technical services under those functions.

**400** Purchased Property Services. Services purchased to operate, repair, maintain, and rent property owned or used by the private school for students with disabilities. These services are performed by persons other than private school for students with disabilities employees. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are utility services for water and sewage, cleaning services, repair and maintenance services, and rentals of land, buildings, equipment and vehicles.

420 Cleaning, Repair and Maintenance Services. Services by non-district personnel for cleaning buildings and for repairs and maintenance. Cleaning services include garbage disposal services, snowplowing services, custodial services, and lawn care. Repairs and maintenance services include contracts and agreements covering the upkeep of buildings and equipment, but do not include costs for renovating and

**Object Code**

**Description**

remodeling. The determination of a repair or maintenance cost is not based on the total amount of the cost. Used only with function 262 and 270.

440 Rentals. Costs for renting land, building, equipment, and vehicles. The rental of land and buildings is reported under function 262, object 441. The rentals or leasing of equipment and vehicles is included under the appropriate function (usually 100 or 200

series) and program code in object 490, 500, or 590, depending upon the level of detail required.

- 441 Rental of Land and Buildings. Expenditures for rental of land and buildings for both temporary and long-range use by the private school for students with disabilities. Includes renting of both school and administrative facilities. Used only with function 262.
- 450 Construction Services. Includes amounts for constructing, renovating, and remodeling paid to contractors. Used only with function 400.
- 490 Other Purchased Property Services. Purchased property services which are not classified above, such as water and sewage utilities. Telephone services are not included here but rather in object 530 in function 230. Used only with function 262.
- 500** Other Purchased Services. Amounts paid for services rendered by organizations or personnel not on the payroll of the private school for students with disabilities (separate from professional and technical services or property services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are student transportation services, insurance (other than employee benefits), communications, advertising, printing and binding, tuition food service management, travel, etc. Cost of telephone line(s) for Internet service for instructional purposes would be included here.
- 512 Contracted Services (Other Than Between Home and School) - Vendors. The expenditures to vendors for transporting students for school activities other than between home and school. Used only with function 270.
- 520 Insurance. Expenditures for all types of insurance coverage other than fringe benefits, including property, liability and fidelity. School related insurance would be recorded under function 230, object 590. Transportation related insurance would be reported under function 270, object 593.

**Object  
Code**

**Description**

- 530 Communications/Telephone. Expenditures for telephone and communication services including rental of equipment. This object includes expenses for postage equipment rental and postage. Used only with function 230. Does **not** include cost of telephone line(s) for Internet service for instructional purposes.
- 590 Miscellaneous Purchased Services. Purchased services other than those described above. Interdistrict payments other than tuition and transportation are reported here.

593 Miscellaneous Purchased Services - Transportation. Purchased services in the 500 series other than cleaning, repair, and maintenance services and contracted transportation services. Transportation related insurance would be reported here. Used only with function 270.

**600** Supplies and Materials. Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Included are general supplies (including freight and cartage), energy, food, books and periodicals, etc. The cost of non-instructional equipment and furniture, which cost less than \$2,000 per item are recorded here.

610 General Supplies. Expenditures for all supplies, other than those listed in objects 620 and 640, for the operation of a private school for students with disabilities including freight and cartage. Includes expenditures for reference books other than the initial purchase of library books. The cost of instructional equipment and furniture, which cost less than \$2,000 per item are recorded here. Used with all functions except 500. Costs for non-instructional equipment and furniture are recorded under Supplies and Materials in object 600.

620 Energy. Expenditures for energy, including gas, oil, coal, gasoline, and services received from public or private utility companies other than water and sewage. Used with function 262.

640 Textbooks. 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. Used only with function 100.

**700** Property. Expenditures for acquiring fixed assets, including land or existing buildings, improvements of grounds, initial equipment, and replacement of equipment.

**Object Code**

**Description**

740 Depreciation of Equipment, Furniture and Capital Costs. Depreciation expenditures for the initial, additional, and replacement items of equipment and furniture costing \$2,000 or more per item and depreciation of capital assets.

**800** Other Objects. Amounts paid for goods and services not classified above.

820 Judgments Against the School District. Expenditures from current funds for all judgments against the school district that are not covered by liability insurance, but are of a type that might have been covered by insurance. Judgments against the school district resulting from failure to pay bills are recorded under the appropriate expenditure

account. Legal expenses for defending against judgments are not recorded here; they are recorded under object 331. Use only with function 230.

830 Interest. Expenditures for interest on bonds or notes. Used with functions 290 and 510.

831 Interest on Current Loans. Used only with function 290.

832 Interest for Lease Purchase Agreements. Amounts paid for interest under lease purchase agreements for land and buildings. Used only with function 290.

890 Miscellaneous Expenditures. Amounts paid for goods or 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.

900 Other Uses of Funds. This object is used to classify transactions which are not properly recorded as expenditures but do not meet the classification criteria of the preceding objects.

911 Depreciation. The portion of the cost of a building using straight line depreciation.

APPENDIX A

EXPENDITURE ACCOUNT OUTLINE

1. OVERVIEW

The following expenditure account outline lists the minimum level of detail to be maintained in the Chart of Accounts for compliance with DOE and federal reporting requirements. This handbook has described in detail the funds, programs, functions, and objects that comprise the coding structure of the Chart of Accounts. Appendix A illustrates a coding structure that incorporates the minimum function and object detail required to meet the aforementioned reporting requirements for each program. As reporting needs differ among programs, the function and object coding may be structured at the category or subcategory level.

2. MINIMUM OUTLINE

F	P	F	O
U	R	U	B
N	O	N	J
D	G	C	E
	R	T	C
	A	I	T
	M	O	
		N	

11 General Current Expense

- 200 Special Education – Combined
  - 100 Instruction
    - 101 Salaries of Teacher
    - 104 Salaries of Other Professional Staff
    - 106 Other Salaries for Instruction
    - 205 Employee Benefits (except Pension)
    - 232 Pension Contribution
    - 320 Purchased Professional-Educational Services
    - 340 Purchased Technical Services
    - 500 Other Purchased Services
    - 610 General Supplies (including other books and periodicals)
    - 640 Textbooks
    - 800 Other Objects
- 201 Special Education – Cognitive - Mild  
function and object same as program 200
- 202 Special Education – Cognitive - Moderate  
function and object same as program 200
- 204 Special Education – Learning and/or Language Disabilities  
function and object same as program 200
- 206 Special Education – Visual Impairments



- function and object same as program 200
- 207 Special Education – Auditory Impairments  
function and object same as program 200
- 209 Special Education – Behavior Disabilities  
function and object same as program 200
- 212 Special Education – Multiply Disabilities  
function and object same as program 200
- 214 Special Education – Autism  
function and object same as program 200
- 215 Special Education – Preschool Disabilities – Part-Time  
function and object same as program 200
- 216 Special Education – Preschool Disabilities – Full-Time  
function and object same as program 200
- 222 Special Education – Cognitive Severe  
function and object same as program 200
  
- 320 Special Vocational Programs  
function and objects same as program 200
  
- 401 School-Sponsored Cocurricular Activities
  - 100 Instruction
    - 100 Salaries
    - 205 Employee Benefits (except Pension)
    - 232 Pension Contribution
    - 500 Purchased Services (300-500 Series)
    - 600 Supplies and Materials
    - 800 Other Objects
  
- 402 School-Sponsored Athletics  
function and objects same as program 401
  
- 000 Undistributed Expenditures
  - 211 Attendance and Social Work Services (except Social Workers’ Salaries & Fringes)
    - 100 Salaries
    - 205 Employee Benefits (except Pension)
    - 232 Pension Contribution
    - 300 Purchased Professional and Technical Services
    - 500 Other Purchased Services
    - 600 Supplies and Materials
    - 800 Other Objects
  
  - 211.1 Social Workers’ Salaries and Fringes only
    - 100 Salaries
    - 205 Employee Benefits (except Pension)
    - 232 Pension Contribution
  - 213 Health Services (except School Nurses’ Salary & Fringes)  
objects same as function 211

- 213.1 Health Services – School Nurses’ Salary and Fringes only
  - 100 Salaries
  - 205 Employee Benefits (except Pension)
  - 223 Pension Contribution
  
- 216 Other Support Services – Related Services
  - 100 Salaries of Other Professional Staff
  - 205 Employee Benefits (except Pension)
  - 232 Pension Contribution
  - 320 Purchased Professional-Educational Services
  - 600 Supplies and Materials
  - 800 Other Objects
  
- 217 Other Support Services – Extraordinary Services
  - 100 Salaries of Other Professional Staff
  - 205 Employee Benefits (except Pension)
  - 232 Pension Contribution
  
- 218 Other Support Services - Students - Regular (guidance, etc.)
  - 104 Salaries of Other Professional Staff
  - 105 Salaries of Secretarial and Clerical Assistants
  - 110 Other Salaries
  - 205 Employee Benefits (except Pension)
  - 232 Pension Contribution
  - 320 Purchased Professional-Educational Services
  - 390 Other Purchased Professional and Technical Services
  - 500 Other Purchased Services
  - 600 Supplies and Materials
  - 800 Other Objects
  - 894 Miscellaneous Expenditures – Meetings/Other
  
- 221 Improvement of Instruction Services/Other Support Services - Instructional Staff
  - 102 Salaries of Supervisors of Instruction
  - 104 Salaries of Other Professional Staff
  - 105 Salaries of Secretarial and Clerical Assistants
  - 110 Other Salaries
  - 205 Employee Benefits (except Pension)
  - 232 Pension Contribution
  - 320 Purchased Professional - Educational Services
  - 390 Other Purchased Professional and Technical Services
  - 500 Other Purchased Services
  - 600 Supplies and Materials
  - 800 Other Objects
  
- 222 Educational Media Services/School Library (except School Librarians’ Salary & Fringes)
  - 100 Salaries
  - 205 Employee Benefits (except Pension)

- 232 Pension Contribution
  - 300 Purchased Professional and Technical Services
  - 500 Other Purchased services
  - 600 Supplies and Materials
  - 800 Other Objects
- 222.1 School Librarians' Salary and Fringe Benefits
- 100 Salaries of School Librarians
  - 205 Employee Benefits (except Pension)
  - 232 Pension Contribution
- 223 Instructional Training Services
- 102 Salaries of Supervisors of Instruction
  - 104 Salaries of Other Professional Staff
  - 105 Salaries of Secretarial and Clerical Assistants
  - 110 Other Salaries
  - 205 Employee Benefits (except Pension)
  - 232 Pension Contribution
  - 320 Purchased Professional - Educational Services
  - 390 Other Purchased Professional and Technical Services
  - 500 Other Purchased Services
  - 600 Supplies and Materials
  - 801 Other Objects
- 230 Support Services - General Administration
- 100 Salaries
  - 205 Employee Benefits (except Pension)
  - 232 Pension Contribution
  - 331 Legal Services (all legal costs except those in 332)
  - 332 Legal Services – Lawsuits (defending and/or initiating litigation)
  - 339 Other Purchased Professional Services
  - 340 Purchased Technical Services
  - 530 Communications/Telephone
  - 590 Other Purchased Services
  - 600 Supplies and Materials
  - 820 Judgments Against The School District
  - 890 Miscellaneous Expenditures
  - 891 Miscellaneous Expenditures - Advertising Expenditures (Restricted)
  - 892 Miscellaneous Expenditures – Entertainment
  - 893 Miscellaneous Expenditures – Real Estate Taxes
  - 896 Miscellaneous Expenditures – Bad Debts (after three years of collection attempts)
- 240 Support Services - School Administration
- 103 Salaries of Principals/Assistant Principals
  - 104 Salaries of Other Professional Staff
  - 105 Salaries of Secretarial and Clerical Assistants

- 110 Other Salaries
  - 205 Employee Benefits (except Pension)
  - 232 Pension Contribution
  - 300 Purchased Professional and Technical Services
  - 500 Other Purchased Services
  - 600 Supplies and Materials
  - 800 Other Objects
- 262 Operation and Maintenance of Plant Services
- 100 Salaries
  - 205 Employee Benefits (except Pension)
  - 232 Pension Contribution
  - 300 Purchased Professional and Technical Services
  - 420 Cleaning, Repair, and Maintenance Services
  - 441 Rental of Land and Buildings-Other than Lease Purchase Agreements
  - 490 Other Purchased Property Services
  - 520 Insurance
  - 590 Miscellaneous Purchased Services
  - 610 General Supplies
  - 620 Energy (Heat and Electricity)
  - 800 Other Objects
- 270 Student Transportation Services
- 109 Salaries for Pupil Transportation (Other Than Between Home and School)
  - 205 Employee Benefits (except Pension)
  - 232 Pension Contribution
  - 390 Other Purchased Professional and Technical Services
  - 420 Cleaning, Repair, and Maintenance Services
  - 442 Rental Payments – School Buses
  - 512 Contracted Services (Other Than Between Home and School) - Vendors
  - 593 Miscellaneous Purchased Services- Transportation
  - 600 Supplies and Materials
  - 890 Miscellaneous Expenditures
- 290 Business and Other Support Services
- 100 Salaries
  - 205 Employee Benefits (except Pension)
  - 232 Pension Contribution
  - 330 Purchased Professional Services
  - 340 Purchased Technical Services
  - 500 Other Purchased Services
  - 600 Supplies and Materials
  - 831 Interest on Current Loans
  - 832 Interest for Lease Purchase Agreements
  - 890 Miscellaneous Expenditures

895 Miscell. Expenditures – Corporation Taxes on Tuition Income

- 310 Food Services
  - 100 Salaries
  - 205 Employee Benefits (except Pension)
  - 232 Pension Contribution
  - 600 Supplies and Materials
  - 800 Other Objects
  
- 400 Facilities Acquisition and Construction Services
  - 100 Salaries
  - 331 Legal Services
  - 390 Other Purchased Professional and Technical Services
  - 450 Construction Services
  - 610 General Supplies
  - 800 Other Objects

12 Capital Outlay

- 200 Special Education Instruction
  - 100 Instruction
    - 740 Depreciation
- 201 Special Education – Cognitive – Mild  
function and object same as program 200
- 202 Special Education – Cognitive Moderate  
function and object same as program 200
- 204 Special Education – Learning and/or Language Disabilities  
function and object same as program 200
- 206 Special Education - Visual Impairments  
function and object same as program 200
- 207 Special Education - Auditory Impairments  
function and object same as program 200
- 209 Special Education – Behavior Disabilities  
function and object same as program 200
- 212 Special Educate - Multiply Disabilities  
function and object same as program 200
- 214 Special Education - Autism  
function and object same as program 200
- 215 Special Education-Preschool Disabilities - Part-Time  
function and object same as program 200
- 216 Special Education - Preschool Disabilities - full-time  
function and object same as program 200
  
- 222 Special Education – Cognitive Severe  
function and object same as program 200
- 320 Special Vocational Education  
function and object same as program 200
  
- 000 Undistributed Expenditures

100 Instruction  
    740 Depreciation  
210 Other Support Services-Students-Regular (211, 213, 216, 218)  
    740 Depreciation  
220 Support Services-Instructional Staff (221, 222, 223)  
    740 Depreciation  
230 General Administration  
    740 Depreciation  
240 School Administration  
    740 Depreciation  
262 Operation and Maintenance of Plant Services  
    740 Depreciation  
270 Student Transportation  
    740 Depreciation  
290 Business and Other Support Services  
    740 Depreciation  
310 Food Services  
    740 Depreciation  
400 Facilities Acquisition and Construction Services  
    740 Depreciation

40 Debt Service Funds

    701 Debt Service - Regular  
        510 Debt Service  
            830 Interest  
            911 Depreciation

## APPENDIX B

### DETAILED EXPLANATION OF FUND/PROGRAM/FUNCTION/OBJECT

The purposed Chart of Accounts contains a total of 326 line items, which include lines for all possible program types (Cognitive – Moderate, Multiple Disabilities, Autism, etc.) if a private school chooses to charge tuition rates by program types. If a private School charges only one tuition rate for the entire program this will eliminate lines 12 through 132 and 283 through 304. Private schools that don't provide a vocational program may eliminate lines 133 through 142.

**1. Special Education Programs - Instruction (11-200-100-101 or 104 or 106 or 205 or 232 or 320 or 340 or 500 or 610 or 640 or 800)** is used for those private schools that are charging only one tuition rate per school. This section is to record direct classroom instruction for the costs of teachers of the handicapped and teachers such as but not limited to art, science, math, physical education, etc.

- The salaries of teachers of the handicapped and substitutes should be recorded in object 101. The cost of additional compensation paid to teachers for services such as hall monitors, detention, and lunchroom aides are also included here. If other employees provide such services, the costs are not recorded here but under Other Operation and Maintenance of Plant Services. Additional compensation paid to teachers for chaperoning educational activities are recorded here. Those chaperoning activities related to social events are recorded under School Sponsored Cocurricular Activities.
- The salaries of all subject area teachers such as but not limited to math, science, art, music, physical education, reading, English, etc. would be recorded in object 104.
- The salaries of assistants or aides to instructional staff other than secretarial and clerical personnel including IEP required in-house student job positions would be recorded in object 106.
- If benefits are allocated to the individual program/function, all benefits except pension are charged to object 205 and pension is charged to object 232. If benefits are not allocated they are charged to unallocated benefits by object code 210, 220, 232, 250, 260, 270, 280, 290, under function 291.
- Purchased services (320, 340) include those contracted services that are related to special education instruction provided in the classroom with the breakout between professional-educational, technical, and other purchased services. These would include amounts paid for assembly speakers or standardized specific subject exams.
- Other purchased services include any rental or lease purchase of equipment for regular program classroom use would be recorded in object 500. Communication costs directly related to the provision of classroom instruction (dedicated lines to district technology labs or classrooms) would also be budgeted here.
- General supplies include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, other classroom supplies, filmstrips, periodicals, and other reference items for specific regular classroom use are recorded in object 610. Such items used for general reference are recorded under Educational Media Services/School Library. The cost of instructional equipment and furniture, which cost less than \$2,000 per item are recorded here.
- Textbooks are recorded in object 640.

- Other objects (800) include those classroom costs for special education instruction that are not included in the above classifications such as expenditures for dues and fees for teachers' membership in professional or other organizations. The admission costs for field trips made as part of the regular instruction program are also recorded here. The admission costs of field trips, which are purely recreational, are recorded under School-Sponsored Cocurricular Activities.

**2. Special Education - Instruction (11-201-100-101 to 11-222-100-800)** If the private school for students with disabilities will not be charging separate tuition rates by program type, the school must disregard these line items. These line items are only used for those private schools that intend to charge separate tuition rates by program type for program types such as Cognitive – Mild, Cognitive – Moderate, Learning and/or Language Disabilities, Visual Impairments, Auditory Impairments, Behavioral Disabilities, Multiple Disabilities, Autism Preschool Disabilities – Part Time, Preschool Disabilities – Full Time and Cognitive Severe. Those private schools for students with disabilities only charging one per diem tuition rate must use #1. Special Education – Instruction line items 11-200-100-101 to 11-200-100-800. If the private school chooses to charge separate tuition rates by program type please refer to item #1 above for the explanation of the object codes.

**3. Special Vocational Programs – Instruction (11-320-100-101 or 106 or 205 or 232 or 320 or 340 or 500 or 610 or 640 or 800)** is used to record the classroom costs of providing the vocational program in the private school for students with disabilities.

- Salaries of vocational teachers are recorded in object 101.
- The salaries of assistants and aides working in the vocational program including IEP required in-house student job positions are recorded in object 106.
- If benefits are allocated to the individual program/function, all benefits except pension are charged to object 205 and pension is charged to object 232. If benefits are not allocated they are charged to unallocated benefits by object code 210, 220, 232, 250, 260, 270, 280, 290, under function 291.
- Purchased services (320, 340) include those contracted services that are related to the vocational program provided in the classroom with the breakout between professional-educational and technical services.
- Other purchased services for the vocational program include any rental or lease purchase of equipment for classroom use is recorded in object 500.
- General supplies for the vocational program include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, and other classroom supplies are recorded in object 610. The cost of instructional equipment and furniture, which cost less than \$2,000 per item are recorded here.
- Textbooks for the vocational program are recorded in object 640.
- Other objects (800) include those classroom costs that are not included in the above classifications.

**4. School-Sponsored Cocurricular Activities (11-401-100-100 or 205 or 232 or 500 or 600 or 800)** is used to record the costs associated with private school for students with disabilities sponsored cocurricular activities such as entertainment, publications, clubs, band, and orchestra.



- The salaries related to the cocurricular activities such as teachers and support staff including assistants, aides, and secretarial and clerical staff is recorded in object 100.
- If benefits are allocated to the individual program/function, all benefits except pension are charged to object 205 and pension is charged to object 232.
- Purchased services include those contracted services related to the cocurricular activities (other than transportation) along with any equipment rentals or lease purchases are recorded in object 500.
- Supplies and materials for the cocurricular activities are recorded in object 600. The cost of non-instructional equipment and furniture, which cost less than \$2,000 per item are recorded here.
- Other objects include those costs related to the cocurricular activities that are not included in the above classifications are recorded in object 800.

**5. School-Sponsored Athletics (11-402-100-100 or 500 or 600 or 800)** is used to record the costs associated with athletic programs in the private school for students with disabilities.

- The salaries related to school sponsored athletics such as teachers and support staff including assistants, aides, and secretarial and clerical staff is recorded in object 100.
- If benefits are allocated to the individual program/function, all benefits except pension are charged to object 205 and pension is charged to object 232.
- Purchased services include those contracted services related to the athletics program (other than transportation) such as amounts paid to outside doctors for sports physicals or officials along with any equipment rentals or lease purchases are recorded in object 500.
- Supplies and materials for the athletics program are recorded in object 600. The cost of non-instructional equipment and furniture, which cost less than \$2,000 per item are recorded here.
- Other objects include those costs related to the athletics program that are not included in the above classifications are recorded in object 800.

**6. Undistributed Expenditures - Attendance and Social Work Services Except Social Workers' Salaries and Fringes (11-000-211-100 or 205 or 232 or 300 or 500 or 600 or 800)** is used to record the expenditures associated with activities designed to improve student attendance at school and which attempt to prevent or solve student problems. These services include the supervision of attendance and social work services (except Social Workers' salaries and fringe benefits); they include the identification of nonattendance patterns, promotion of improved attitudes towards attendance, and enforcement of attendance laws; and they include the investigation and diagnosis of student problems arising from the home, school, casework and group services for the child or parent, and communications with other staff about student problems. The collection, maintenance, and reporting of school attendance records, family characteristics data, and other important information is recorded here. Salaries and fringe benefits for Social Workers are not recorded here but in section 6a Undistributed Expenditures - Social Workers' Salaries and Fringes Only (11-000-211.1-100 or 205 or 232). All other costs associated with Attendance and Social Work Services are recorded here.

- The full-time, part-time, and prorated salaries of all employees except Social Workers' salaries performing the aforementioned activities, including secretarial and clerical, are recorded in object 100.

- If benefits are allocated to the individual program/function, all benefits except pension are charged to object 205 and pension is charged to object 232. If benefits are not allocated they are charged to unallocated benefits by object code 210, 220, 232, 250, 260, 270, 280, 290, under function 291. The fringe benefits of Social Workers are not recorded here.
- Purchased professional and technical services are used to record consulting fees paid for services which support the attendance and social work program and its administration. Included would be any outside support services, improvement services, and any contracted service related to the provision of attendance or social work services are recorded in object 300.
- Other purchased services include the rental or lease purchase of equipment related to this support service and the travel for these staff is recorded in object 500.
- Supplies and materials used to record attendance and social work forms, office supplies, books and periodicals, and other items that are consumed, worn out, or deteriorated through use are recorded in object 600. The cost of non-instructional equipment and furniture, which cost less than \$2,000 per item are recorded here.
- Other objects used to record expenditures for dues and fees for attendance and social work services staff membership in professional or other organizations. Miscellaneous expenditures for goods or services not classified above are recorded in object 800.

**6a. Undistributed Expenditures - Social Workers' Salaries and Fringes Only (11-000-211.1-100 or 205 or 232)** is used to record the expenditures associated with School Social Workers' salaries and fringe benefits only. All other costs associated with School Social Workers are charged to 6. (11-000-211-300 or 500 or 600 or 800).

- The full-time, part-time, and prorated salaries of all school Social Workers' salaries only are recorded in object 100.
- If benefits are allocated to the individual program/function, all benefits except pension are charged to object 205 and pension is charged to object 232. If benefits are not allocated they are charged to unallocated benefits by object code 210, 220, 232, 250, 260, 270, 280, 290, under function 291.

**7. Undistributed Expenditures - Health Services Except School Nurses' Salaries and Fringes (11-000-213-100 or 205 or 232 or 300 or 500 or 600 or 800)** is used to record the costs associated with physical and mental health services (except School Nurses' salaries and fringe benefits) provided to students which are not direct instruction, such as supervision of health services, health appraisals (including screening for vision, communicable diseases, and hearing deficiencies), emergency injury and illness care, nursing services, and communications with parents and medical officials. All other costs associated with Health Services except School Nurses' salaries and fringe benefits are recorded here.

- The salaries of health personnel, both professional and administrative are recorded in object 100 except the salaries of School Nurses which are recorded in 7a below and fringe benefits are also recorded in 7a below. The salaries and fringe benefits of School Nurses are not recorded here.
- If benefits are allocated to the individual program/function, all benefits except pension are charged to object 205 and pension is charged to object 232. If benefits are not allocated they are charged to unallocated benefits by object code 210, 220, 232, 250, 260, 270, 280, 290, under function 291.

- Purchased professional and technical services (object 300) are used to record the consulting fees for services, which support the health program and its administration. Included would be any outside support services, improvement services, and any contracted services related to the health program, including health services by personnel who are not on the payroll of the private school.
- Other purchased services (500) would include the rental or lease purchase of equipment related to this support service and the travel for health program staff.
- Supplies and materials (600) is used to record health program forms, medical supplies, office supplies, books and periodicals, and other items that are consumed, worn out or deteriorated through use. The cost of non-instructional equipment and furniture, which cost less than \$2,000 per item are recorded here.
- Other objects (800) are used to record expenditures for dues and fees for health program staff membership in professional or other organizations. Miscellaneous expenditures for goods or services not classified above should also be recorded in other objects.

**7a. Undistributed Expenditures - School Nurses' Salaries and Fringes (11-000-213.1-100 or 205 or 232)** is used to record the costs associated with School Nurses' salaries and fringe benefits only. All other costs associated with School Nurses are recorded in Undistributed Expenditures - Health Services Except School Nurses' Salaries and Fringes (11-000-213-300 or 500 or 600 or 800).

- The salaries of School Nurses are recorded in object 100.
- If benefits are allocated to the individual program/function, all benefits except pension are charged to object 205 and pension is charged to object 232. If benefits are not allocated they are charged to unallocated benefits by object code 210, 220, 232, 250, 260, 270, 280, 290, under function 291.

**8. Undistributed Expenditures - Other Support Services - Students - Related Services (11-000-216-100 or 205 or 232 or 320 or 600 or 800)** is used to record the costs of related services provided to students for services such as speech therapy, occupational therapy, physical therapy, and counseling, etc.

- Object 100 is used to record the salaries of certified district employees providing those services.
- If benefits are allocated to the individual program/function, all benefits except pension are charged to object 205 and pension is charged to object 232. If benefits are not allocated they are charged to unallocated benefits by object code 210, 220, 232, 250, 260, 270, 280, 290, under function 291.
- If the services are contracted, they should be budgeted in object 320.
- Supplies and materials for related services are recorded in object 600. The cost of non-instructional equipment and furniture, which cost less than \$2,000 per item are recorded here.
- Other objects (800) are used to record expenditures for dues and fees for related services program staff membership in professional or other organizations. Miscellaneous expenditures for goods or services not classified above should also be recorded in other objects.

**9. Undistributed Expenditures - Other Support Services - Students - Extraordinary Services (11-000-217-100 or 205 or 232 or 320 or 600 or 800)** is used to record the costs of services other than related services provided to students as a result of an I.E.P. that are unique to individual students, such

as one-to-one aides. The total cost of these services is not included in the total costs to determine the tuition rate charged public schools.

- Salaries paid to a one-to-one aide are recorded in object 100.
- All benefits except pension **must** be charged to object 205 and pension is charged to object 232.

**10. Undistributed Expenditures - Other Support Services - Students - Regular (11-000-218-104 or 105 or 110 or 205 or 232 or 320 or 390 or 500 or 600 or 800)** is used to record the costs associated with guidance services and any other activities supplemental to the teaching process that are designed to assess and improve the well-being of students other than 1) attendance and social work services, 2) health services, or 3) other support services - students - special. Guidance services includes counseling with students and parents, consulting with other staff members on learning problems, evaluating the abilities of students, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students. Guidance services also include record maintenance services - the compiling, maintaining, and interpreting of records of individuals for such factors as physical and medical status, standardized test results, personal and social development, school performance, and home background.

- The full-time, part-time, and prorated salaries of all professional employees performing the aforementioned activities are recorded in object 104.
- Salaries of secretarial and clerical assistants are recorded in object 105.
- Other salaries (object 110).
- If benefits are allocated to the individual program/function, all benefits except pension are charged to object 205 and pension is charged to object 232. If benefits are not allocated they are charged to unallocated benefits by object code 210, 220, 232, 250, 260, 270, 280, 290, under function 291.
- Purchased services is detailed between those that are professional-educational (object 320) and other purchased professional and technical services (object 390) when recording consulting fees paid for services which support the guidance and other services and their administration. Included would be any outside support services, improvement services, and any contracted service related to the provision of guidance and other student services.
- Other purchased services (500) would include the rental or lease purchase of equipment related to this support service and the travel for these staff.
- Supplies and materials (object 600) is used to record guidance office forms, office supplies, books and periodicals, and other items that are consumed, worn out, or deteriorated through use. The cost of non-instructional equipment and furniture, which cost less than \$2,000 per item are recorded here.
- Other objects (800) are used to record expenditures for dues and fees for guidance and other student services staff membership in professional or other organizations. Miscellaneous expenditures for goods or services not classified above should also be recorded in other objects.
- Miscellaneous – Other (894) is used for the cost of food/beverages for activities such as but not limited to staff meeting, parent/teacher meetings, workshops and professional development seminars for parent or teacher meetings, not to exceed \$3,000.

**11. Undistributed Expenditures - Improvement of Instruction Services/Other Support Services - Instructional Staff (11-000-221-102 or 104 or 105 or 110 or 205 or 232 or 320 or 390 or 500 or 600 or 800)** is used to record the costs associated with the assistance of 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, etc. Department chairperson activities are not recorded here; they are recorded in the school administration support services function.

- The salaries recorded under this support service are segregated between supervisors of instruction (object 102).
- Other professional staff (object 104).
- Secretarial and clerical assistants (object 105).
- Other salaries (object 110) and include the salaries of curriculum coordinators and in-service training staff. The additional compensation paid to teachers for curriculum development work done during the summer months should be recorded under object 104.
- If benefits are allocated to the individual program/function, all benefits except pension are charged to object 205 and pension is charged to object 232. If benefits are not allocated they are charged to unallocated benefits by object code 210, 220, 232, 250, 260, 270, 280, 290, under function 291.
- Purchased services is detailed between those that are professional-educational (object 320) and other purchased professional and technical services (object 390) when recording consulting fees paid for services which support the improvement of instruction services and its related administration, including curriculum developers and presenters at workshops.
- Other purchased services recorded in object 500 would include the rental or lease purchase of equipment related to this support service, outside workshop fees, and the travel for these staff.
- Supplies and materials (object 600) is used to record forms, office supplies, books and periodicals, and other items that are consumed, worn out, or deteriorated through use. The cost of non-instructional equipment and furniture, which cost less than \$2,000 per item are recorded here.
- Other objects (800) are used to record expenditures for dues and fees for improvement of instruction services staff membership in professional or other organizations. Miscellaneous expenditures for goods or services not classified above should also be recorded in other objects. The professional development cost of teachers is not included in this cost center. It should be included in Instructional Staff Training Services (11-000-223-XXX).

**12. Undistributed Expenditures - Educational Media Services/School Library Except School Librarians' Salaries and Fringes (11-000-222-100 or 205 or 232 or 300 or 500 or 600 or 800)** is used to record the costs associated with activities concerned with the use of all teaching and learning resources, including hardware, and content materials. Educational media are defined as devices, content materials, methods, or experiences used for teaching and learning purposes. Educational media services include school library services except School Librarians' salaries and fringe benefits), audiovisual services, educational television services, and computer assisted instruction services. The actual provision of computer-assisted instruction is recorded under the instruction function. School Librarians' salaries and fringe benefits are not recorded here, but in 12a Undistributed Expenditures - School Librarians Salaries and Fringes (11-000-222.1-100 or 205 or 232)

- The salaries of educational media personnel (except School Librarians), both professional and administrative, are recorded under object 100 and include school library staff, audiovisual staff, educational television staff, and staff engaged in the development of computer-assisted instruction.
- If benefits are allocated to the individual program/function, all benefits except pension are charged to object 205 and pension is charged to object 232. If benefits are not allocated they are charged to unallocated benefits by object code 210, 220, 232, 250, 260, 270, 280, 290, under function 291.
- Purchased professional and technical services (object 300) is used to record the consulting fees for services which support the educational media services program and its administration and would include purchased services for on-line computer information retrieval for students.
- Other purchased services (500) would include the rental or lease purchase of equipment related to this support service and the travel for these staff. It would also include communications costs directly related to educational media services/school library such as on-line reference services.
- Supplies and materials (object 600) include expenditures for curricular books and periodicals (but not textbooks, which should be included in instruction), films, filmstrips, transparencies, tapes, TV programs, tape recordings, reference books, general use books and periodicals for use by staff but not for classroom instruction. The cost of binding or other repairs to school library books is recorded here. Other expenditure items that are consumed, worn out, or deteriorated through use should be included in this object. The cost of non-instructional equipment and furniture, which cost less than \$2,000 per item are recorded here.
- Other objects (800) are used to record expenditures for dues and fees for educational media services staff membership in professional or other organizations. Miscellaneous expenditures for goods or services not classified above should also be recorded in other objects.

**12a. Undistributed Expenditures - School Librarians' Salaries and Fringes (11-000-222.1-100 or 205 or 232)** is used to record the salaries and fringe benefits of School Librarians' only. All other costs associated with Education Media Services except School Librarians' salaries and fringe benefits are recorded in 12. Undistributed Expenditures - Educational Media Services/School Library Except School Librarians' Salaries and Fringes (11-000-222-300 or 500 or 600 or 800)

- The salaries of the School Librarians are recorded under object 100.
- If benefits are allocated to the individual program/function, all benefits except pension are charged to object 205 and pension is charged to object 232. If benefits are not allocated they are charged to unallocated benefits by object code 210, 220, 232, 250, 260, 270, 280, and 290, under function 291.

**13. Undistributed Expenditures - Instructional Staff Training Services (11-000-223-102 or 104 or 105 or 110 or 205 or 232 or 320 or 390 or 500 or 600 or 800)** is used to record the activities that contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the school. Professional development costs are defined as those costs that represent reimbursement to **teaching** staff for attendance at out-of-school workshops and the costs of professional development activities for **teachers**, which the district itself sponsors. The reimbursed development costs of other staff members are recorded under the appropriate function of

budget. The costs of in-house programs for other staff members are included under Business and Other Support Services. The reimbursed costs would include registration reimbursement, travel costs, overnight accommodations, and meals. Stipends for attendance and related substitute costs are not recorded here, but are budgeted in the applicable teachers' salaries account. The direct costs for in-house programs would include the reasonable allocation of staff time for program development costs and costs for materials and supplies and any outside consultant fees and their related expenses. Allocated costs may not include any costs related to the supervision or evaluation of staff or curriculum work and any tuition reimbursements.

- The salaries recorded under this support service are segregated between supervisors of instruction (object 102).
- Other professional staff (object 104).
- Secretarial and clerical assistants (object 105).
- Other salaries (object 110) include the in-service training staff.
- If benefits are allocated to the individual program/function, all benefits except pension are charged to object 205 and pension is charged to object 232. If benefits are not allocated they are charged to unallocated benefits by object code 210, 220, 232, 250, 260, 270, 280, 290, under function 291.
- Purchased services is detailed between those that are professional-educational (object 320) and other purchased professional and technical services (object 390) when recording consulting fees paid for services which support the instructional staff training services function and its related administration, including presenters at workshops.
- Other purchased services (400-500 series) recorded in object 500 would include the rental or lease purchase of equipment related to this support service, outside workshop fees, and the travel for these staff.
- Supplies and materials (object 600) is used to record forms, office supplies, books and periodicals, and other items that are consumed, worn out, or deteriorated through use. The cost of non-instructional equipment and furniture, which cost less than \$2,000 per item are recorded here.
- Other objects (800) is used to record expenditures for dues and fees for instructional staff training services staff membership in professional or other organizations. Miscellaneous expenditures for goods or services not classified above should also be recorded in other objects.

**14. Undistributed Expenditures - Support Services - General Administration (11-000-230-100 or 205 or 232 or 331 or 339 or 340 or 530 or 590 or 600 or 820 or 890 or 891 or 892 or 893 or 896)** is used to record the costs associated with activities concerned with the establishing and administering policy for operating the private school for students with disabilities. These include the operation of the superintendent's, assistant superintendent's, director's, assistant director's and executive director's offices. Board of directors meetings and expenses for legal advice are also included, as are the activities of external auditors. Legal fees should be accounted for on line 11-000-230-331. Central support services, such as planning and evaluation, as well as data processing, should not be included here, but in business and other support services.

- The salaries of general administration personnel, both professional and administrative, are recorded under object 100 and include staffs that are assigned to the central office of a private school such as the superintendent's, assistant superintendent's, director's, assistant director's and executive director's offices. Object 100 would also include the salaries of assistants,

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

- If benefits are allocated to the individual program/function, all benefits except pension are charged to object 205 and pension is charged to object 232. If benefits are not allocated they are charged to unallocated benefits by object code 210, 220, 232, 250, 260, 270, 280, and 290, under function 291.
- All legal services are recorded in object 331.
- All other purchased professional services such as outside auditors; staff relations and negotiation services are reported in object 339.
- Any purchased technical services provided to the private school which are not regarded as professional but require basic scientific knowledge, manual skills, or both related to the general administration of the district are reported in object 340.
- Communications/telephone costs must be separately reported from other purchased services in the 500 series under this function in object 530. Communications/telephone includes all district-wide costs for telephone and communication services, including the rental of related equipment. This object also includes expenses for postage equipment rental and postage. Communication costs related to direct dedicated lines to technology labs or classrooms are considered instructional rather than district-wide.
- All other purchased services related to the aforementioned services, such as legal ads, equipment rental or lease purchase, board related insurance (liability and fidelity), and staff travel, are reported in object 590.
- General administration supplies (object 600) include expenditures for items that are consumed, worn out, or deteriorated through use. Books and periodicals would also be included here. The cost of non-instructional equipment and furniture, which cost less than \$2,000 per item are recorded here.
- Object 820 includes expenditures from current funds for all judgments against the district that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only amounts paid as a result of court decisions are recorded here. Judgments against the district resulting from failure to pay bills are recorded under the appropriate expenditure accounts as though the bills had been paid when due.
- Miscellaneous expenditures consist of expenditures for dues and fees for general administration staff for membership in professional or other organizations, including a school board association, the write-off of uncollectible accounts receivable, and other miscellaneous goods or services not classified above are included in object 890.
- Costs for advertising the school program include but are not limited to cable TV, videos, open houses, marketing and public relations. The total advertising costs are limited to 0.5 percent of the private school's actual allowable costs not including advertising costs. The costs of a website, the printing of descriptive brochures, newspaper advertising and advertising in a telephone book are not included in object 891.
- Costs of providing any type of food/beverage to school officers, school directors/trustees, consultants and/or individuals providing services to the school at any time or to school employees after school hours are recorded in object 892.



- Miscellaneous Expenditures – Entertainment (892) is used for costs of providing any type of food/beverage to school officers, school directors/trustees, consultants and/or individuals providing services to the school at any time or to school employees after school hours.
- Miscellaneous Expenditures – Real Estate Taxes (893) is used for amounts paid for real estate taxes for school and administrative buildings.
- Miscellaneous Expenditures – Bad Debts (896) is used to write off bad debts after three years of attempting to collect the outstanding receivable.

**15. Undistributed Expenditures - Support Services - School Administration (11-000-240-103 or 104 or 105 or 110 or 205 or 232 or 300 or 500 or 600 or 800)** is used to record the costs associated with the overall administrative responsibility for a school. It includes the activities performed by the principal, assistant principals, vice principals, a head teacher acting as a principal, and other assistants while they supervise operation of the school, evaluate staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the private school for students with disabilities. Also included here would be the activities of department directors such as guidance, athletic, and special education. These activities include the work of clerical staff in support of teaching and administrative duties. Graduation expenses, full-time department chairpersons' expenditures, and prorated expenditures of part-time department chairpersons are also included in this function. If proration of expenditures is not possible for department chairpersons who also teach, those expenditures are included in instruction. If the chief school administrator also acts as a building principal, his/her salary should be prorated between general administration and school administration.

- The salaries all principals (principals, assistant principals, vice principals) are recorded in object 103.
- The salaries of other professional staff are recorded in object 104.
- The salaries of secretarial and clerical assistants are recorded in object 105.
- The salaries of other personnel are recorded in object 110.
- If benefits are allocated to the individual program/function, all benefits except pension are charged to object 205 and pension is charged to object 232. If benefits are not allocated they are charged to unallocated benefits by object code 210, 220, 232, 250, 260, 270, 280, and 290, under function 291.
- Purchased professional and technical services (object 300) would include expenditures for the purchased services of consultants and school scheduling firms.
- Other purchased services are recorded in object 500 and would include school administration equipment rentals or lease purchases and staff travel expenses.
- School administration supplies and materials (object 600) would include office supplies and other items that are consumed, worn out, or deteriorated through use. Books and periodicals would also be included here. The cost of non-instructional equipment and furniture, which cost less than \$2,000 per item are recorded here.
- Other objects (object 800) consist of expenditures for dues and fees for school administration staff for membership in professional and other organizations, along with miscellaneous goods or services not classified above.

**16. Undistributed Expenditures - Other Operation and Maintenance of Plant Services (11-000-262-100 or 205 or 232 or 300 or 420 or 441 or 490 or 520 or 590 or 610 or 620 or 800)** Expenditures meeting the definition of routine maintenance and other operations and maintenance costs will be reported here. Routine maintenance means contracted custodial or janitorial services,

expenditures for the cleaning of a school facility/administrative facilities or its fixtures, the care and upkeep of grounds or parking lots, removal of illegal locks or unauthorized construction and the cleaning of, or repairs and replacements to, movable furnishings or equipment, or other expenditures which are not required to maintain the original condition over the school facility's useful life. Included here are the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools, the cost of providing security, and estimated amounts that will be recouped through user charges (e.g. custodian charges for the use of buildings in the evenings).

- The salaries of routine maintenance and other operation and maintenance personnel, both professional and administrative, are recorded under object 100. Other operation and maintenance staff includes those responsible for operation and maintenance supervision, operation (heating, lighting, ventilating, repairing and replacing of equipment), staff for care and upkeep of grounds and equipment, vehicle operation and maintenance other than student transportation, and security services staff. This would include employees hired as hall monitors, playground aides, and lunchroom aides. (Note: the additional amounts paid to teachers for such services are reported as teachers' salaries and are not included here.)
- If benefits are allocated to the individual program/function, all benefits except pension are charged to object 205 and pension is charged to object 232. If benefits are not allocated they are charged to unallocated benefits by object code 210, 220, 232, 250, 260, 270, 280, and 290, under function 291.
- Purchased professional and technical services for the aforementioned activities are recorded in object 300.
- Cleaning, repair, and maintenance services (object 420) are used to record services by non-district personnel for cleaning buildings and for repairs and routine maintenance. Cleaning services include garbage disposal services, snowplowing services, custodial services, and lawn care. Repairs and routine maintenance services include contracts and agreements covering the upkeep of equipment.
- Object 441 is used to record expenditures for the rental of land and buildings (school and administrative) for both temporary and long-range use by the private school for students with disabilities. Expenditures for land and building leased purchase agreements should not be recorded here. Other purchased property services would include equipment and vehicle rentals or leased purchases for operation and maintenance and utility services such as water and sewage.
- Other purchased property services which are not classified elsewhere such as water and sewer.
- The costs of property insurance are reported in object 520.
- All other purchased services in the 500 series are recorded in miscellaneous purchased services (object 590), which would include such expenditures as payments to non-district employees for lunch room services and travel expenses for operations and maintenance staff.
- Other operation and maintenance general supplies (object 610) expenditures are for those items that are consumed, worn out, or deteriorated through use. The cost of non-instructional equipment and furniture, which cost less than \$2,000 per item are recorded here.
- Other energy costs are separately reported in object 620, including gasoline for other than the district's transportation program.
- Other objects (object 800) consist of expenditures for dues and fees for operations and maintenance staff for membership in professional and other organizations, along with miscellaneous goods or services not classified above.

**17. Undistributed Expenditures - Student Transportation Services (11-000-270-109 or 205 or 232 or 390 or 420 or 442 or 512 or 593 or 600 or 890)** is used to record the costs associated with conveying students between to and from other school activities. This function includes supervision of student transportation services, vehicle operation services, monitoring services, and vehicle servicing and maintenance services. The full costs of the student transportation program should be reported here.

- The salaries of transportation staff employees are separately reported as other than between home and school (109).
- If benefits are allocated to the individual program/function, all benefits except pension are charged to object 205 and pension is charged to object 232. If benefits are not allocated they are charged to unallocated benefits by object code 210, 220, 232, 250, 260, 270, 280, and 290, under function 291.
- Other purchased professional and technical services related to the transportation program are recorded in object 390.
- Cleaning, repair, and maintenance services related to the transportation program are reported in object 420.
- The payment for the rental of school buses or vans used for the transportation other than between home and school are recorded in object 442.
- Contracted services for transportation are detailed between vendors and other than between home and school, and special education in 512.
- Miscellaneous purchased services - transportation (object 593) is used to report those costs other than cleaning, repair, and maintenance and contracted transportation services such as transportation related insurance, equipment rentals or lease purchases for other than buses, and travel for transportation staff.
- Supplies and materials (object 600) include those items such as gasoline that are consumed, worn out, or deteriorated through use. Examples of these expenditures would include routine automobile and bus maintenance and energy expenditures such as gasoline. The cost of non-instructional equipment and furniture, which cost less than \$2,000 per item are recorded here.
- Miscellaneous expenditures (object 890) are used to report miscellaneous expenditures for goods or services not classified above.

**18. Undistributed Expenditures - Business and Other Support Services (11-000-290-100 or 205 or 232 or 330 or 340 or 500 or 600 or 831 or 832 or 890 or 895)** is used to record the costs of the other support services provided by the private school for students with disabilities that are not classified elsewhere, including support services - business and support services - central. Support services - business concerns the paying, transporting, exchanging, and maintaining of goods and services for the private school for students with disabilities. These include budgeting services, receiving and disbursing services, financial and property accounting, payroll, inventory control, internal auditing, managing funds, purchasing services, warehouse and distributing services, and printing, publishing, and duplicating services. The chief business official and the activities of the chief business official expenditures are included here. There is no allocation of the salary between other functions. Support services - central involves activities other than general administration which support instructional and support services programs. These include planning, evaluation, information services, data processing services, and staff services. Information services are concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, managers, and the general public through direct mailing, news media, or personal contact. Data processing

services are concerned with the preparation, storage, and retrieval of data for management and reporting as well as the maintenance. Staff services are concerned with maintaining an efficient staff for the school system. It includes such activities as recruitment and placement, staff transfers, in-service training (for non-instructional staff), health services, and staff accounting.

- Salaries of the school business administrator, business manager, assistant business manager, accountant, bookkeepers and other support staff such secretarial and clerical are recorded in object 100.
- If benefits are allocated to the individual program/function, all benefits except pension are charged to object 205 and pension is charged to object 232. If benefits are not allocated they are charged to unallocated benefits by object code 210, 220, 232, 250, 260, 270, 280, and 290, under function 291.
- Purchased professional services (object 330) would include the purchased professional services of such business support services as budgeting, payroll, financial accounting, internal auditing, planning, research, and development, and fixed asset appraisal.
- Purchased technical services (object 340) would include services to the private school for students with disabilities which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Included are data processing services, purchasing and warehouse services, and the like.
- Other purchased services in object 500 for business and other support services such as equipment rentals or lease purchases and staff travel are reported in object 500.
- Supplies and materials (object 600) expenditures are for items that are consumed, worn out or deteriorated through use. Books and periodicals would also be included here. Examples would be paper supplies for budgeting, payroll, financial accounting, internal auditing, printing and duplicating, and evaluation. The cost of non-instructional equipment and furniture, which cost less than \$2,000 per item are recorded here.
- All interest on current loans is reported in object 831.
- The interest portion of lease purchase agreements for the purchase of land and buildings is included in object 832. As a reminder, the interest portion of lease purchases of equipment items is not included here, but rather is budgeted as a rental cost under the program and function applicable to where the equipment will be used.
- Miscellaneous expenditures (object 890) consist of expenditures for dues and fees for membership in professional or other organizations, along with expenditures for goods or services not classified above such as bank fees.
- Miscellaneous expenditures (object 895) consist of expenditures for corporation tax paid on tuition income.

**19. Food Services (11-000-310-100 or 205 or 232 or 600 or 890)** is used to report the board's share of expenditures for the food service program. If a private school for students with disabilities receives state or federal reimbursement for or collects fees from students for the cost of meals, all food service operation revenue must be netted against the costs.

- The salaries related to the food service fund activities such as cooks, aides and support staff including are recorded in object 100.
- If benefits are allocated to the individual program/function, all benefits except pension are charged to object 205 and pension is charged to object 232. If benefits are not allocated they

are charged to unallocated benefits by object code 210, 220, 232, 250, 260, 270, 280, and 290, under function 291.

- Supplies and materials for the food service fund, which include general supplies and food, are recorded in object 600. The cost of non-instructional equipment and furniture, which cost less than \$2,000 per item are recorded here.
- Other objects include those costs related to the food service fund activities that are not included in the above classifications are recorded in object 890.

**20. Personal Services - Employee Benefits (11-XXX-XXX-205 or 210 or 220 or 232 or 250 or 260 or 270 or 271 or 280 or 290)** is used to report the employee benefits for private school for students with disabilities staff whose salaries are reported in the general fund. Lines are reflected to allow the **optional** allocation of employee benefits to the various programs/functions of the current expense and capital outlay subfunds. There also are lines provided for those benefits that are unallocated (function 291). The private school has the **option** of recording benefits as allocated or unallocated. If allocated benefit costs are reported, those allocated amounts will be used by the department in the Comparative Spending Guide and for other calculations of per pupil costs that involve an allocation of benefits to various programs/functions of the budget. Any amounts reported as allocated will be directly associated with that program/function in per pupil cost calculations and only those costs reported by private schools as unallocated will be associated with the program/function through a percentage of total salaries application. Object code 271 is for the cost of medical benefits for retired staff (meeting NJAC 6A:23-4.5(a)56). This amount is outside the cost category calculation and **must not** be allocated across the cost categories.

- The employer's share of all fringe benefits except pension is recorded in object 205 and the pension contribution is recorded in object 232 only when these costs are allocated to the individual program/function.
- The employer's share of group insurance is recorded in object 210.
- The employer's share of social security is recorded in object 220.
- The employer's share of the pension contributions is recorded in object 232.
- The employer's share of unemployment compensation is recorded in object 250.
- The employer's share of workmen's compensation is recorded in object 260.
- The employer's share of health benefits is recorded in object 270.
- The employer's share of health benefits for retired staff is recorded in object 271.
- Tuition reimbursement paid to employees is recorded in object 280.
- Other employee benefits include unused sick leave, cost of drug testing and any other employee benefit not listed are recorded in object 290.

**21. Capital Outlay – Equipment, Furniture and Capital Assets** is used to record the depreciation of equipment and furniture costs of \$2,000 per item or greater and depreciation of capital assets. Depreciation of equipment and furniture and capital assets for special education programs instruction are codes 12-200-100-740 to 12-320-100-740 and undistributed equipment, furniture and capital costs are codes 12-000-100-740 to 12-000-300-740.

- The cost of depreciation of equipment and furniture (instructional and non-instructional) costing \$2,000 per item or greater is recorded in object code 740 along with the depreciation of capital assets.

**21. Facilities Acquisition and Construction Services (12-000-100-331 or 390 or 45 or 610 or 800)** is used to record activities funded by current revenues concerned with acquiring land and buildings, remodeling building, constructing buildings, and additions to buildings, initially installing or extending service systems and other built-in equipment and improving sites.

- The salaries of district employees for such activities are recorded in object 100.
- Legal services related to construction projects are included in object 331.
- Other purchased professional and technical services such as architects, engineers, and specifications (blueprint) developers are recorded in object 390.
- Construction services (object 450) includes amounts for constructing, renovating, and remodeling paid to contractors and includes rewriting of buildings for the installation of LANs and/or WANs.
- General supplies and materials are reported in object 610.
- Other miscellaneous expenditures for facilities acquisition and construction services not classified above are reported in object 800.

**22. Debt Service** is used to record the cost of mortgage interest and depreciation on school and administrative facilities.

- The cost of mortgage interest is recorded in object code 830.
- The cost of depreciation is recorded in object code 911.