

New Jersey State
Uniform Chart of Accounts (2002)

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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 NJ Department of Education 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. If at the category level (X00), the outline coding is a summary of subcategories with no specific detail breakout required. If a subcategory (XXX) is included in the coding, specific detail breakout is required for those expenditures, with remaining similar category items summarized in an "other" or "miscellaneous" subcategory (XX0). The account outline is not intended to dictate a standard chart of accounts for all districts, but offers an overview of expenditure categorizations within programs. When establishing their individual chart of accounts, handbook users should reference the expenditure account outline to assure that the coding established meets the minimum requirements. (Note: The outline is not applicable for county vocational and special services school districts. County schools are required to maintain the object detail reflected in the applicable prescribed budget statement).

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 (Vocational expenditures may be recorded in Regular Programs, except those required for state and federal matching.)
11	105		Regular Programs -- Preschool
		100	Instruction
			101 Salaries of Teachers
			930 Local Contribution -- Transfer to Special Revenue
11	110		Regular Programs -- Kindergarten
		100	Instruction
			101 Salaries of Teachers
			930 Local Contribution -- Transfer to Special Revenue
11	120		Regular Programs -- Grade 1-5
		100	Instruction

F U N D	P R O G R A M	F U N C T I O N	O B J E C T	
			101	Salaries of Teachers
11	130	100	101	Regular Programs - Grade 6-8 Instruction
11	140	100	101	Salaries of Teachers Regular Programs - Grade 9-12 Instruction
11	150	100	101	Salaries of Teachers Regular Programs -- Home Instruction Instruction
			101	Salaries of Teachers
			106	Other Salaries of Instruction
			320	Purchased Professional & Educational Services
			340	Purchased Technical Services
			500	Other Purchased Services (400-500 series)
			610	General Supplies
			640	Textbooks
			800	Other Objects
11	190	100		Regular Programs -- Undistributed Instruction Instruction
			106	Other Salaries of Instruction
			320	Purchased Professional - Educational Services
			340	Purchased Technical Services
			500	Other Purchased Services (400-500 series)
			610	General Supplies
			640	Textbooks
			800	Other Objects
11	201	100		Special Education -- Cognitive Mild Instruction
			101	Salaries of Teachers
			106	Other Salaries of Instruction
			320	Purchased Professional & Educational Services
			340	Purchased Technical Services
			500	Other Purchased Services (400-500 series)
			610	General Supplies
			640	Textbooks
			800	Other Objects
11	202	100		Special Education -- Cognitive Moderate Instruction
			xxx	Objects same as program 201
11	204	100		Special Education -- Learning and/or Language Disabilities Instruction
			xxx	Objects same as program 201
11	206	100		Special Education -- Visual Impairments Instruction
			xxx	Objects same as program 201
11	207	100		Special Education -- Auditory Impairments Instruction
			xxx	Objects same as program 201
11	209	100		Special Education -- Behavioral Disabilities Instruction

F U N D	P R O G R A M	F U N C T I O N	O B J E C T	
11	212	100	xxx	Objects same as program 201 Special Education – Multiple Disabilities Instruction
11	213	100	xxx	Objects same as program 201 Special Education – Resource Room/Resource Center Instruction
11	214	100	xxx	Objects same as program 201 Special Education - Autism Instruction
11	215	100	xxx	Objects same as program 201 Special Education - Preschool Disabilities - Part Time Instruction
			101	Salaries of Teachers
			106	Other Salaries of Instruction
			320	Purchased Professional & Educational Services
			340	Purchased Technical Services
			500	Other Purchased Services (400-500 series)
			600	Supplies & Materials
			800	Other Objects
11	216	100		Special Education – Preschool Disabilities – Full Time Instruction
11	219	100	xxx	Objects same as program 215 Special Education – Home Instruction Instruction
11	222	100	xxx	Objects same as program 201 Special Education – Cognitive Severe Instruction
11	230	100	xxx	Objects same as program 201 Special Education – Basic Skills/Remedial - Instruction Instruction
11	240	100	xxx	Objects same as program 201 Special Education – Bilingual Education - Instruction Instruction
11	301-330	100	xxx	Objects same as program 201 Vocational Programs – Local Instruction
11	401	100	xxx	Objects same as program 201 School Sponsored Co-curricular and Extra-Curricular Activities Instruction
			100	Salaries
			500	Purchased Services (300-500 series)
			600	Supplies and Materials
			800	Other Objects
			930	Transfer to Cover Deficit (Agency Funds)
11	402	100		School Sponsored Athletics Instruction
11	403-420	100	xxx	Objects same as program 401 Other Instructional Programs Instruction

FUND	PROGRAM	FUNCTION	OBJECT	
11	421	100	xxx	Objects same as program 401
				Before/After School Programs
				Instruction
			101	Salaries of Teachers
			106	Other Salaries of Instruction
			178	Salaries of Teacher Tutors
			179	Salaries of Reading Specialists
			300	Purchased Professional & Technical Services
			500	Other Purchased Services (400-500 Series)
			600	Supplies & Materials
			800	Other Objects
11	421	200		Support Services
			100	Salaries
			300	Purchased Professional and Technical Services
			500	Purchased Services (400-500 series)
			600	Supplies and Materials
			800	Other Objects
11	422	100		Summer School
				Instruction
			101	Salaries of Teachers
			106	Other Salaries of Instruction
			178	Salaries of Teacher Tutors
			179	Salaries of Reading Specialists
			300	Purchased Professional & Technical Services
			500	Other Purchased Services (400-500 Series)
			610	General Supplies
			640	Textbooks
			800	Other Objects
11	422	200		Support Services
			100	Salaries
			300	Purchased Professional and Technical Services
			500	Purchased Services (400-500 series)
			600	Supplies and Materials
			800	Other Objects
11	423	100		Alternative Education Programs
				Instruction
			101	Salaries of Teachers
			106	Other Salaries of Instruction
			178	Salaries of Teacher Tutors
			179	Salaries of Reading Specialists
			300	Purchased Professional & Technical Services
			500	Other Purchased Services (400-500 Series)
			610	General Supplies
			640	Textbooks
			800	Other Objects
11	423	200		Support Services
			100	Salaries
			300	Purchased Professional and Technical Services
			500	Purchased Services (400-500 series)
			600	Supplies and Materials

FUND	PROGRAM	FUNCTION	OBJECT	
11	424	100	800	Other Objects
				Other Supplemental/At-Risk Programs
				Instruction
			101	Salaries of Teachers
			106	Other Salaries of Instruction
			178	Salaries of Teacher Tutors
			179	Salaries of Reading Specialists
			300	Purchased Professional & Technical Services
			500	Other Purchased Services (400-500 Series)
			610	General Supplies
			640	Textbooks
			800	Other Objects
11	424	200		Support Services
			100	Salaries
			300	Purchased Professional and Technical Services
			500	Purchased Services (400-500 series)
			600	Supplies and Materials
			800	Other Objects
11	800			Community Services Programs
		330		Community Services Operations
			100	Salaries
			500	Purchased Services (300-500 series)
			600	Supplies and Materials
			800	Other Objects
11	000		930	Transfer to Cover Deficit (Enterprise Fund)
				Undistributed Expenditures
		100		Instruction
			561	Tuition to Other LEAs Within the State – Regular
			562	Tuition to Other LEAs Within the State – Special Ed.
			563	Tuition to County Vocational School Districts – Regular
			564	Tuition to County Vocational School Districts – Special Ed
			565	Tuition to County Special Services Districts and Regional Day Schools Within the State
			566	Tuition to Private Schools for the Disabled Within the State
			567	Tuition to Private Schools for the Disabled Outside the State
			568	Tuition – State Facilities
			569	Tuition – Other
			56X	Transfer of Funds to Charter Schools [Used only with fund 10]
11	000	211		Attendance and Social Work Services
			100	Salaries
			171	Salaries of Drop-Out Prevention Officer/Coordinators
			172	Salaries of Family Support Teams
			173	Salaries of Family Liaisons and Community Parent Involvement Specialists
			174	Salaries of Community/School Coordinators
			300	Purchased Professional and Technical Services
			500	Other Purchased Services (400-500 series)
			600	Supplies and Materials
			800	Other Objects
11	000	213		Health Services

F U N D	P R O G R A M	F U N C T I O N	O B J E C T	
			100	Salaries
			<u>175</u>	<u>Salaries of Social Services Coordinators</u>
			300	Purchased Professional and Technical Services
			500	Other Purchased Services (400-500 series)
			600	Supplies and Materials
			800	Other Objects
11	000	216		<u>Speech/Occupational Therapy/Physical Therapy and Related Services</u>
			100	Salaries
			320	Purchased Professional and Educational Services
			600	Supplies and Materials
			800	Other Objects
11	000	217		Other Support Services – Students - Extraordinary
			xxx	Objects same as function 216
11	000	218		<u>Guidance Services</u>
			104	Salaries of Other Professional Staff
			105	Salaries of Secretarial and Clerical Assistants
			110	Other Salaries
			320	Purchased Professional - Educational Services
			390	Other Purchased Professional and Technical Services
			500	Other Purchased Services (400-500 series)
			600	Supplies and Materials
			800	Other Objects
11	000	219		<u>Child Study Teams</u>
			104	Salaries of Other Professional Staff
			105	Salaries of Secretarial and Clerical Assistants
			110	Other Salaries
			320	Purchased Professional - Educational Services
			390	Other Purchased Professional and Technical Services
			591	Residential Costs
			592	Misc. Purchased. Serv. (400-500 Series Other than Residential Costs)
			600	Supplies and Materials
			800	Other Objects
11	000	221		Improvement of Instruction Services
			102	Salaries of Supervisors of Instruction
			104	Salaries of Other Professional Staff
			105	Salaries of Secretarial and Clerical Assistants
			110	Other Salaries
			<u>176</u>	<u>Salaries of Facilitators, Math Coaches and Literacy Coaches</u>
			320	Purchased Professional –Education Services
			390	Other Purchased Professional and Technical Services
			500	Other Purchased Services (400-500 series) [other than 444]
			600	Supplies and Materials
			800	Other Objects
11	000	222		Educational Media Services/School Library
			100	Salaries
			<u>177</u>	<u>Salaries of Technology Coordinators</u>
			300	Purchased Professional and Technical Services
			500	Other Purchased Services (400-500 series)

F U N D	P R O G R A M	F U N C T I O N	O B J E C T	
			600	Supplies and Materials
			800	Other Objects
11	000	223		Instructional Staff Training Services
			102	Salaries of Supervisors of Instruction
			104	Salaries of Other Professional Staff
			105	Salaries of Secretarial and Clerical Assistants
			110	Other Salaries
			320	Purchased Professional -Education Services
			390	Other Purchased Professional and Technical Services
			500	Other Purchased Services (400-500 series)
			600	Supplies and Materials
			800	Other Objects
11	000	230		Support Services - General Administration
			100	Salaries
			108	Salaries of Attorneys
			331	Legal Services
			332	Audit Fees
			333	Expenditure and Internal Control Audit Fees
			334	Architectural/Engineering Services
			339	Other Purchased Professional Services
			340	Purchased Technical Services
			530	Communications/Telephone
			585	BOE Other Purchased Services
			590	<u>Miscellaneous Purchased Services (400-500 series) [other than 530 and 585]</u>
			610	General Supplies
			630	BOE In-House Training/Meeting Supplies
			820	Judgments Against The School District
			890	Miscellaneous Expenditures
			895	BOE Membership Dues and Fees
11	000	240		Support Services - School Administration
			103	Salaries of Principals/Assistant Principals/Program Directors
			104	Salaries of Other Professional Staff
			105	Salaries of Secretarial and Clerical Assistants
			110	Other Salaries
			300	Purchased Professional and Technical Services
			500	Other Purchased Services (400-500 series)
			600	Supplies and Materials
			800	Other Objects
11	000	251		Support Services - Central Services
			100	Salaries
			330	Purchased Professional Services
			340	Purchased Technical Services
			592	Misc. Purchased Services (400-500 series) [other than 594]
			594	Sale/Leaseback Payments
			600	Supplies and Materials
			831	Interest on Current Loans
			832	Interest on Lease Purchase Agreements
			836	Interest on Bond Anticipation Notes (BANs)
			890	Miscellaneous Expenditures

F U N D	P R O G R A M	F U N C T I O N	O B J E C T	
11	000	252		Support Services - Administrative Information Technology Services
			100	Salaries
			330	Purchased Professional Services
			340	Purchased Technical Services
			500	Other Purchased Services (400-500 series)
			600	Supplies and Materials
			800	Other Objects
11	000	261		Required Maintenance for School Facilities
			100	Salaries
			420	Cleaning, Repair, and Maintenance Services
			610	General Supplies
			800	Other Objects
11	000	262		Custodial Services
			100	Salaries
			107	Salaries of Non-Instructional Aides
			300	Purchased Professional and Technical Services
			420	Cleaning, Repair, and Maintenance Services
			441	Rental of Land & Building (Other than Lease-Purchases)
			490	Other Purchased Property Services
			520	Insurance
			590	Miscellaneous Purchased Services
			610	General Supplies
			621	Energy - Natural Gas
			622	Energy - Electricity
			624	Energy - Oil
			800	Other Objects
11	000	263		Care and Upkeep of Grounds
			100	Salaries
			300	Purchased Professional and Technical Services
			420	Cleaning, Repair, and Maintenance Services
			610	General Supplies
			800	Other Objects
11	000	266		Security
			100	Salaries
			300	Purchased Professional & Technical Services
			420	Cleaning, Repair, and Maintenance Services
			610	General Supplies
			800	Other Objects
11	000	270		Student Transportation Services
			107	Salaries of Non-Instructional Aides
			160	Salaries for Pupil Transport. (Between Home & School) - Regular
			161	Salaries for Pupil Transport. (Between Home & School) Special Ed.
			162	Salaries for Pupil Transport. (Other Than Between Home & School)
			163	Salaries for Pupil Transportation (Between Home & School)- Non-Public School
			350	Management Fees - BSC Transportation Programs
			390	Other Purchased Professional and Technical Services

F U N D	P R O G R A M	F U N C T I O N	O B J E C T	
			420	Cleaning, Repair, and Maintenance Services
			442	Rental Payments - School Buses
			443	Lease Purchased Payments - School Buses
			503	Contracted Services - Aid In Lieu of Payment for Non-public School Students
			504	Contracted Services - Aid In Lieu of Payment for Charter School Students
			511	Contracted Services - Transportation (Between Home and School) - Vendors
			512	Contracted Services -Transportation (Other than Between Home and School) - Vendors
			513	Contracted Services (Between Home & School) Joint Agreements
			514	Contracted Services (Special Ed. Students) - Vendors
			515	Contracted Services (Special Ed. Students) Joint Agreements
			517	Contracted Services (Regular Students) - ESC & CTSA
			518	Contracted Services (Special Ed. Students) ESC & CTSA
			593	Miscellaneous Purchased Services - Transportation
			610	General Supplies
			615	Transportation Supplies
			800	Other Objects
11	000	310		Food Services
			100	Salaries
			500	Purchased Services (500-500 series)
			600	Supplies and Materials
			800	Other Objects
			930	Transfer to Cover Deficit (Enterprise Fund)
11	000	520		Fund Transfer
			930	Fund Transfers (Contribution to School-based Budgets used only with Fund 10)
			934	Fund Transfers (Transfer of Property Sale Proceeds to Debt Service Reserve)
11	1xx			Regular Programs- Allocated Benefits [Program codes 105, 110, 120, 130, 140, 150, 190]
		100		Instruction
			210	Employee Benefits -Group Insurance
			220	Employee Benefits -Social Security Contributions
			232	Employee Benefits -T.P.A.F. Contributions - ERIP
			241	Employee Benefits - Other Retirement Contributions - Regular
			242	Employee Benefits - Other Retirement Contributions - ERIP
			250	Employee Benefits - Unemployment Compensation
			260	Employee Benefits - Workmen's Compensation
			270	Employee Benefits - Health Benefits
			280	Employee Benefits - Tuition Reimbursement
			290	Employee Benefits - Other
11	2xx			Special Education Programs - Allocated Benefits [Program codes 201-240]
		100		Instruction
			xxx	Objects same as program 1xx
11	3xx			Vocational Programs - Allocated Benefits [Program codes 301-

F U N D	P R O G R A M	F U N C T I O N	O B J E C T
			330]
		100	Instruction
11	4xx		xxx Objects same as program 1xx Other Instructional Programs - Instruction- Allocated Benefits [Program codes 401-421]
		100	Instruction
11	800		xxx Objects same as program 1xx Community Service Programs – Allocated Benefits Community Services
		330	xxx Objects same as program 1xx Undistributed Expenditures – Allocated Benefits
11	000	211	Support Services- Attendance and Social Work Services
		213	xxx Objects same as program 1xx Support Services - Health Services
		216	xxx Objects same as program 1xx Other Support Services – Students – Related Services
		217	xxx Objects same as program 1xx Other Support Services- Students- Extraordinary Services
		218	xxx Objects same as program 1xx Other Support Services -- Students- Regular
		219	xxx Objects same as program 1xx Other Support Services – Students- Special
		221	xxx Objects same as program 1xx Support Services - Improvement of Instruction Services
		222	xxx Objects same as program 1xx Support Services Educational Media Services – School Library
		223	xxx Objects same as program 1xx Support Services Instructional Staff Training Services
		230	xxx Objects same as program 1xx Support Services – General Administration
		240	xxx Objects same as program 1xx Support Services – School Administration
		251	xxx Objects same as program 1xx Support Services -- Central Services
		252	xxx Objects same as program 1xx Support Services – Administrative Information Technology Services
		260	xxx Objects same as program 1xx Support Services - Operation and Maintenance of Plant Services
		270	xxx Objects same as program 1xx Support Services - Student Transportation Services
		290	xxx Objects same as program 1xx Other Support Services
		291	xxx Objects same as program 1xx Unallocated Benefits
		400	xxx Objects same as program 1xx Facilities Acquisition and Construction Services
12	105		xxx Capital Outlay Regular Programs – Preschool

F U N D	P R O G R A M	F U N C T I O N	O B J E C T	
		100		Instruction
			730	Equipment
12	110			Regular Programs – Kindergarten
		xxx	xxx	Function and object codes same as program 105
12	120			Regular Programs – Grade 1-5
		xxx	xxx	Function and object codes same as program 105
12	130			Regular Programs – Grade 6-8
		xxx	xxx	Function and object codes same as program 105
12	140			Regular Programs – Grade 9-12
		xxx	xxx	Function and object code same as program 105
12	150			Regular Programs – Home Instruction
		xxx	xxx	Function and object code same as program 105
12	201			Special Education – Cognitive Mild
		xxx	xxx	Function and object code same as program 105
12	202			Special Education – Cognitive Moderate
		xxx	xxx	Function and object code same as program 105
12	204			Special Education – Language and/or Learning Disabilities
		xxx	xxx	Function and object code same as program 105
12	206			Special Education – Visual Impairments
		xxx	xxx	Function and object code same as program 105
12	207			Special Education – Auditory Impairments
		xxx	xxx	Function and object code same as program 105
12	209			Special Education – Behavioral Disabilities
		xxx	xxx	Function and object code same as program 105
12	212			Special Education – Multiple Disabilities
		xxx	xxx	Function and object code same as program 105
12	213			Special Education – Resource Room/Resource Center
		xxx	xxx	Function and object code same as program 105
12	214			Special Education – Autism
		xxx	xxx	Function and object code same as program 105
12	215			Special Education – Preschool Disabilities – Part-Time
		xxx	xxx	Function and object code same as program 105
12	216			Special Education – Preschool Disabilities – Full-Time
		xxx	xxx	Function and object code same as program 105
12	219			Special Education – Home Instruction
		xxx	xxx	Function and object code same as program 105
12	222			Special Education – Cognitive – Severe
		xxx	xxx	Function and object code same as program 105
12	230			Basic Skills/Remedial – Instruction
		xxx	xxx	Function and object code same as program 105
12	240			Bilingual Education
		xxx	xxx	Function and object code same as program 105
12	301-330			Vocational Program – Local
		xxx	xxx	Function and object code same as program 105
12	421-424			At-Risk Programs
		xxx	xxx	Function and object code same as program 105
12	401-420, 425-42X			School-Sponsored Co-Curricular and Extra-Curricular Activities
		xxx	xxx	Function and object code same as program 105
12	000			Undistributed Expenditures

F U N D	P R O G R A M	F U N C T I O N	O B J E C T	
		100		Instruction
			730	Equipment
12	000	210		Other Support Services – Students - Regular [Include functions 211, 213, 218]
			730	Equipment
12	000	21x		Other Support Services – Student Related & Extraordinary [Functions 216, 217]
			730	Equipment
12	000	219		Other Support Services – Students - Special
			730	Equipment
12	000	220		Support Services – Instructional Staff [Include functions 221, 222, 223]
			730	Equipment
12	000	230		General Administration
			730	Equipment
12	000	240		School Administration
			730	Equipment
12	000	251		Central Services
			730	Equipment
12	000	252		Administrative Information Technology
			730	Equipment
12	000	261		Required Maintenance for School Facilities
			730	Equipment
12	000	262		Custodial Services
			730	Equipment
12	000	263		Care and Upkeep of Grounds
			730	Equipment
12	000	266		Security
			730	Equipment
12	000	270		Student Transportation
			732	Non-Instructional Equipment
			733	School Buses – Regular
			734	School Buses - Special
12	000	290		Other Support Services
			730	Equipment
12	000	300		Operation of Non-Instructional Services
			730	Equipment
12	4XX	400	780	Infrastructure
12	422-430	xxx	730	Special Schools (All Programs)
		4xx		Facilities Acquisition and Constructions Services
			100	Salaries
			331	Legal Services
			334	Architectural/Engineering Services
			390	Other Purchased Professional and Technical Services
			450	Construction Services
			600	Supplies & Materials
			710	Land and Improvements
			721	Lease Purchase Agreements – Principal
			722	Buildings Other Than Lease Purchase Agreements

FUND	PROGRAM	FUNCTION	OBJECT	
			780	Infrastructure
			800	Other Objects
			931	Fund Transfers (Capital Reserve – Transfer to Capital Projects)
			932	Fund Transfers (Capital Outlay – Transfer to Capital Projects)
			933	Fund Transfers (Capital Reserve – Transfer to Debt Service)
13	422			Special Schools
				Summer School
		100		Instruction
			101	Salaries of Teachers
			106	Other Salaries of Instruction
			178	Salaries of Teacher-Tutors
			179	Salaries of Reading Specialists
			300	Purchased Professional and Technical Services
			500	Other Purchased Services (400-500 Series)
			610	General Supplies
			640	Textbooks
			800	Other Objects
13	422	200		Support Services
			100	Salaries
			200	Personal Services -- Employee Benefits
			300	Purchased Professional and Technical Services
			500	Other Purchased Services (400-500 Series)
			600	Supplies, Textbooks and Materials
			800	Other Objects
13	425-430			Other Special Schools
		xxx	xxx	Functions and objects same as program 422
13	601			Accredited Evening/Adult High School/Post Graduate
		xxx	xxx	Functions and objects same as program 422
13	602			Adult Education –Local
		xxx	xxx	Functions and objects same as program 422
13	629			Vocational Education –Local
		xxx	xxx	Functions and objects same as program 422
13	640			General Education Development (GED) Test Centers
		200		Support Services
			100	Salaries
			600	Supplies & Materials
			800	Other Objects
13	631			Evening School for Foreign Born -- Local
		xxx	xxx	Functions and objects same as program 422
15				School-Based Budgets
	110			Regular Programs-Kindergarten
		100		Instruction
			101	Salaries of Teachers
			730	Equipment
15	120			Regular Programs – Grade 1-5
		100		Instruction
			101	Salaries of Teachers
			730	Equipment
15	130			Regular Programs – Grade 6-8
		100		Instruction

F U N D	P R O G R A M	F U N C T I O N	O B J E C T	
			101	Salaries of Teachers
			730	Equipment
15	140	100		Regular Programs - Grade 9-12
				Instruction
			101	Salaries of Teachers
			730	Equipment
15	190	100		Regular Programs - Undistributed Instruction
				Instruction
			106	Other Salaries of Instruction
			320	Purchased Professional & Educational Services
			340	Purchased Technical Services
			500	Other Purchased Services (100-500 series)
			610	General Supplies
			640	Textbooks
			800	Other Objects
15	201	100		Special Education - Cognitive Mild
				Instruction
			101	Salaries of Teachers
			106	Other Salaries of Instruction
			320	Purchased Professional & Educational Services
			340	Purchased Technical Services
			500	Other Purchased Services (400-500 series)
			610	General Supplies
			640	Textbooks
			730	Equipment
			800	Other Objects
15	202	100		Special Education - Cognitive Moderate
				Instruction
			xxx	Objects same as program 201
15	204	100		Special Education - Learning and/or Language Disabilities
				Instruction
			xxx	Objects same as program 201
15	206	100		Special Education - Visual Impairments
				Instruction
			xxx	Objects same as program 201
15	207	100		Special Education - Auditory Impairments
				Instruction
			xxx	Objects same as program 201
15	209	100		Special Education - Behavioral Disabilities
				Instruction
			xxx	Objects same as program 201
15	212	100		Special Education - Multiple Disabilities
				Instruction
			xxx	Objects same as program 201
15	213	100		Special Education - Resource Room/Resource Center
				Instruction
			xxx	Objects same as program 201
15	214	100		Special Education - Autism
				Instruction
			xxx	Objects same as program 201

F U N D	P R O G R A M	F U N C T I O N	O B J E C T
15	215	100	Special Education – Preschool Disabilities – Part Time Instruction
			101 Salaries of Teachers
			106 Other Salaries of Instruction
			320 Purchased Professional & Educational Services
			340 Purchased Technical Services
			500 Other Purchased Services (400-500 series)
			<u>600</u> <u>Supplies & Materials</u>
			800 Other Objects
15	216	100	Special Education Preschool Disabilities Full Time Instruction
			xxx Objects same as program 215
15	222	100	Special Education Cognitive Severe Instruction
			xxx Objects same as program 201
15	230	100	Special Education – Basic Skill – Remedial Instruction
			xxx Objects same as program 201
15	240	100	Special Education – Bilingual Education Instruction
			xxx Objects same as program 201
15	3xx	100	Vocational Programs Instruction
			xxx Objects same as program 201
15	401	100	School Sponsored Co-curricular Activities Instruction
			100 Salaries
			500 Purchased Services (300-500 series)
			600 Supplies and Materials
			730 Equipment
			800 Other Objects
15	402	100	School Sponsored Athletics Instruction
			xxx Objects same as program 401
<u>15</u>	<u>421</u>	<u>100</u>	<u>Before/After School Programs Instruction</u>
			<u>101</u> <u>Salaries of Teachers</u>
			<u>106</u> <u>Other Salaries of Instruction</u>
			<u>178</u> <u>Salaries of Teacher-Tutors</u>
			<u>179</u> <u>Salaries of Reading Specialists</u>
			<u>300</u> <u>Contracted Services</u>
			<u>500</u> <u>Other Purchased Services (400-500 Series)</u>
			<u>600</u> <u>Supplies & Materials</u>
			<u>800</u> <u>Other Objects</u>
<u>15</u>	<u>421</u>	<u>200</u>	<u>Support Services</u>
			<u>100</u> <u>Salaries</u>
			<u>300</u> <u>Purchased Professional and Technical Services</u>
			<u>500</u> <u>Purchased Services (400-500 series)</u>
			<u>600</u> <u>Supplies and Materials</u>
			<u>800</u> <u>Other Objects</u>

FUND	PROGRAM	FUNCTION	OBJECT	
15	422	100		Summer School
				Instruction
			101	Salaries of Teachers
			106	Other Salaries of Instruction
			178	Salaries of Teacher-Tutors
			179	Salaries of Reading Specialists
			300	Contracted Services
			500	Other Purchased Services (400-500 Series)
			610	General Supplies
			640	Textbooks
			800	Other Objects
15	422	200		Support Services
			100	Salaries
			300	Purchased Professional and Technical Services
			500	Purchased Services (400-500 series)
			600	Supplies and Materials
			800	Other Objects
15	423	100		Alternative Education Programs
				Instruction
			101	Salaries of Teachers
			106	Other Salaries of Instruction
			178	Salaries of Teacher-Tutors
			179	Salaries of Reading Specialists
			300	Contracted Services
			500	Other Purchased Services (400-500 Series)
			610	General Supplies
			640	Textbooks
			800	Other Objects
15	423	200		Support Services
			100	Salaries
			300	Purchased Professional and Technical Services
			500	Purchased Services (400-500 series)
			600	Supplies and Materials
			800	Other Objects
15	424	100		Other Supplemental/At-Risk Programs
				Instruction
			101	Salaries of Teachers
			106	Other Salaries of Instruction
			178	Salaries of Teacher-Tutors
			179	Salaries of Reading Specialists
			300	Contracted Services
			500	Other Purchased Services (400-500 Series)
			610	General Supplies
			640	Textbooks
			800	Other Objects
15	424	200		Support Services
			100	Salaries
			300	Purchased Professional and Technical Services
			500	Purchased Services (400-500 series)
			600	Supplies and Materials

F U N D	P R O G R A M	F U N C T I O N	O B J E C T	
			<u>800</u>	<u>Other Objects</u>
15	4xx	100		Other Instructional Programs Instruction
			xxx	Objects same as program 401
15	000	100		Undistributed Expenditures Instruction
			730	Equipment
15	000	210		Other Support Services – Students – Regular [Include functions 211, 213, 218]
			730	Equipment
15	000	211		Attendance and Social Work Services
			100	Salaries
			<u>171</u>	<u>Salaries of Drop-Out Prevention Officer/Coordinators</u>
			<u>172</u>	<u>Salaries of Family Support Teams</u>
			<u>173</u>	<u>Salaries of Family Liaisons and Community Parent Involvement Specialists</u>
			<u>174</u>	<u>Salaries of Community/School Coordinators</u>
			300	Purchased Professional and Technical Services
			500	Other Purchased Services (400-500 series)
			600	Supplies and Materials
			800	Other Objects
15	000	213		Health Services
			100	Salaries
			<u>175</u>	<u>Salaries of Social Services Coordinators</u>
			300	Purchased Professional and Technical Services
			500	Other Purchased Services (400-500 series)
			600	Supplies and Materials
			800	Other Objects
15	000	218		<u>Guidance Services</u>
			104	Salaries of Other Professional Staff
			105	Salaries of Secretarial and Clerical Assistants
			110	Other Salaries
			320	Purchased Professional - Educational Services
			390	Other Purchased Professional and Technical Services
			500	Other Purchased Services (400-500 series)
			600	Supplies and Materials
			800	Other Objects
15	000	220		Support Services – Instructional Staff [Include functions 221, 222, 223]
			730	Equipment
15	000	221		Improvement of Instruction Services
			102	Salaries of Supervisors of Instruction
			104	Salaries of Other Professional Staff
			105	Salaries of Secretarial and Clerical Assistants
			110	Other Salaries
			<u>176</u>	<u>Salaries of Facilitators, Math Coaches and Literacy Coaches</u>
			320	Purchased Professional – Education Services
			390	Other Purchased Professional and Technical Services
			500	Other Purchased Services (400-500 series)
			600	Supplies and Materials

F U N D	P R O G R A M	F U N C T I O N	O B J E C T	
			800	Other Objects
15	000	222		Educational Media Services/School Library
			100	Salaries
			177	Salaries of Technology Coordinators
			300	Purchased Professional and Technical Services
			500	Other Purchased Services (400-500 series)
			600	Supplies and Materials
			800	Other Objects
15	000	223		Instructional Staff Training Services
			320	Purchased Professional - Education Services
			390	Other Purchased Professional and Technical Services
			500	Other Purchased Services (400-500 series)
			600	Supplies and Materials
			800	Other Objects
15	000	240		Support Services - School Administration
			103	Salaries of Principals/Assistant Principals/Program Directors
			104	Salaries of Other Professional Staff
			105	Salaries of Secretarial and Clerical Assistants
			110	Other Salaries
			300	Purchased Professional and Technical Services
			500	Other Purchased Services (400-500 series)
			600	Supplies and Materials
			730	Equipment
			800	Other Objects
15	000	260		Operation and Maintenance of Plant Services [Include functions 261, 262]
			730	Equipment
15	000	262		Custodial Services
			100	Salaries
			107	Salaries of Non-Instructional Aides
			610	General Supplies
15	000	266		Security
			100	Salaries
			300	Purchased Professional & Technical Services
			420	Cleaning, Repair, and Maintenance Services
			610	General Supplies
			730	Equipment
			800	Other Objects
15	000	270		Student Transportation Services
			512	Contracted Services -- Transportation (Other than Between Home and School) - Vendors
15	000	291		Unallocated Benefits
			210	Employee Benefits -Group Insurance
			220	Employee Benefits -Social Security Contributions
			232	Employee Benefits - T.P.A.I. Contributions - ERIP
			241	Employee Benefits - Other Retirement Contributions - Regular
			242	Employee Benefits - Other Retirement Contributions - ERIP
			250	Employee Benefits - Unemployment Compensation
			260	Employee Benefits - Workmen's Compensation
			270	Employee Benefits - Health Benefits

F U N D	P R O G R A M	F U N C T I O N	O B J E C T	
			280	Employee Benefits - Tuition Reimbursement
			290	Employee Benefits - Other
20	001-099	100		Special Revenue Fund Other Local Projects- Restricted
			100	Instruction
			300	Salaries
			500	Purchased Professional and Technical Services
			600	Other Purchased Services (400-500 series)
			800	General Supplies
20	001-099			Other Objects
20	001-099	200		Support Services
			100	Salaries
			200	Personal Services - Employee Benefits
			320	Purchased Prof. Educational Services
			390	Other Purchased Professional and Technical Services
			400	Purchased Property Services
			580	Travel
			590	Miscellaneous Purchased Services
			600	Supplies and Materials
			860	Indirect Costs
			890	Miscellaneous Expenditures
20	001-099	400		Facilities Acquisition and Construction
			720	Buildings
			731	Instructional Equipment
			732	Non-Instructional Equipment
20	001-099	520		Contribution to <u>School-based Budgets</u>
20	218		930	<u>Schoolwide Programs: School-based Budget Districts</u>
		100		<u>Preschool Education Aid</u>
				Instruction
			101	Salaries of Teachers
			106	Other Salaries of Instruction
			500	Other Purchased Services (400-500 Series)
			561	<u>Tuition to Other LEAs within the State - Regular</u>
			600	<u>Supplies & Materials</u>
			800	Other Objects
			56X	Transfer to Charter Schools
20	218	200		Support Services
			102	Salaries of Supervisors of Instruction
			103	Salaries of Program Directors
			104	Salaries of Other Professional Staff
			105	Salaries of Secretarial and Clerical Assistants
			110	Other Salaries
			173	<u>Salaries of Community Parent Involvement Specialists</u>
			176	<u>Salaries of Master Teachers</u>
			200	Personal Services - Employee Benefits

F U N D	P R O G R A M	F U N C T I O N	O B J E C T	
			321	Purchased Educational Services – Contracted Pre-K
			329	Other Purchased Professional Services – Educational Services
			330	Purchased Professional Services
			<u>420</u>	<u>Cleaning, Repair & Maintenance Services</u>
			440	Rentals
			511	Contracted Services – Transportation (Between Home & School)
			516	Contracted Services – Transportation (Other Than Between Home & School) – Field Trips
			580	Travel
			600	Supplies and Materials
20	218	400		Facilities Acquisition and Construction Services
			731	Instructional Equipment
			732	Non-Instructional Equipment
20	218	520		Funds Transfer
			930	Transfer to Other Funds (Contributions to <u>School-based Budgets</u>)
20	231-239			NCLB Title I
		xxx	xxx	Functions and objects same as program 001
20	241-245			NCLB Title III
		xxx	xxx	Functions and objects same as program 001
20	250-259			I.D.E.A. Part B
		xxx	xxx	Functions and objects same as program 001
20	260-264			NCLB Title V
		xxx	xxx	Functions and objects same as program 001
20	265-269			NCLB Title VI
		xxx	xxx	Functions and objects same as program 001
20	270-279			NCLB Title II
		xxx	xxx	Functions and objects same as program 001
20	280-289			NCLB Title IV
		xxx	xxx	Functions and objects same as program 001
20	290-299			Other Special Programs
		xxx	xxx	Functions and objects same as program 001
20	331-360			Vocational Programs – State
		xxx	xxx	Functions and objects same as program 001
20	361-399			Vocational Programs – Federal
		xxx	xxx	Functions and objects same as program 001
20	431-449			Other State Projects
		xxx	xxx	Functions and objects same as program 001
20	450-469			Other Federal Projects
		xxx	xxx	Functions and objects same as program 001
20	501			NJ Nonpublic Textbooks Aid, C. 194
		xxx	xxx	Functions and objects same as program 001
20	502			NJ Nonpublic Auxiliary Services – Compensatory Education
		xxx	xxx	Functions and objects same as program 001
20	503			NJ Nonpublic Auxiliary – English as a Second Language
		xxx	xxx	Functions and objects same as program 001
20	504			NJ Nonpublic Auxiliary – Home Instruction
		xxx	xxx	Functions and objects same as program 001
20	505			NJ Nonpublic Auxiliary – Transportation
		xxx	xxx	Functions and objects same as program 001
20	506			NJ Nonpublic Handicapped – Supplementary Instruction

F U N D	P R O G R A M	F U N C T I O N	O B J E C T	
20	507	xxx	xxx	Functions and objects same as program 001 NJ Nonpublic Handicapped – C. 193 Examination & Classification
20	508	xxx	xxx	Functions and objects same as program 001 NJ Nonpublic Handicapped – Corrective Speech
20	509	xxx	xxx	Functions and objects same as program 001 NJ Nonpublic Nursing Services
20	510	xxx	xxx	Functions and objects same as program 001 NJ Nonpublic Technology Initiative
20	603-618	xxx	xxx	Functions and objects same as program 001 Adult Education -- State
20	619-628	xxx	xxx	Functions and objects same as program 001 Adult Education – Federal
20	630	xxx	xxx	Functions and objects same as program 001 Vocational Education – State
20	632	xxx	xxx	Functions and objects same as program 001 Evening School For Foreign Born State
30	xxx	xxx	xxx	Functions and objects same as program 001 Capital Projects Funds
40	701	510	xxx	Programs the same as fund 12 programs Functions the same as fund 12 functions Objects the same as fund 12 objects
				Debt Service Funds
				Debt Service – Regular
				Debt Service
			723	Principal Payments – Commissioner Approved Lease Purchased Agreements
			833	Interest Payments - Commissioner Approved Lease Purchased Agreements
			834	Interest on Bonds
			835	Interest on Early Retirement Bonds
			910	Redemption of Principal and Redemption on ERIP
			920	Amounts Paid into Sinking Fund
40	702	510		Additional State School Building Aid Chapter 177
				Debt Service
			830	Interest
			910	Redemption of Principal
40	703	xxx	xxx	Additional State School Building Aid – Chapter 10
40	704	xxx	xxx	Functions and objects same as program 702
40	704	xxx	xxx	Additional State School Building Aid Chapter 74
60	910	310		Functions and objects same as program 702
				Enterprise Fund
				Food Services
				Food Service Operations
			100	Salaries
			200	Personal Services – Employee Benefits
			300	Purchased Professional and Technical Services
			400	Purchased Property Services
			500	Other Purchased Services
			600	Supplies and Materials

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740	Depreciation
870	Cost of Sales
890	Miscellaneous Expenditures