

**PRIVATE SCHOOLS FOR THE DISABLED  
2002-2003 CHART OF ACCOUNTS**

Line #	Account Title	Account Number	Description (please refer to Exhibit B for additional descriptions)
<b>(1) Special Education - Instruction - Used for private schools charging one rate per school</b>			
1	Salaries of Teachers	11-200-100-101	The salaries for all teacher of the handicapped services rendered to pupils including the services of part-time and substitute teachers. The salary of a head teacher acting as a principal should be recorded entirely under object 103, Undistributed Expenditures - Support Services- General Admin.
2	Salaries of Other Professional Staff	11-200-100-104	The salaries for all subject area teaching staff such as but not limited to math, science, art, music, physical education, reading, English, etc.
3	Other Salaries for Instruction	11-200-100-106	The salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel <b>including IEP required in-house student job positions.</b>
4	Employee Benefits (except pension)	11-200-100-205	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.
5	Pension Contributions	11-200-100-232	Employer's share of contributions to qualified pension plan(s).
6	Purchased Professional - Educational Services	11-200-100-320	Purchased professional services used to support the special education instruction provided in the classroom. Included would be contracted instructional services.
7	Purchased Technical Services	11-200-100-340	Services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. These would include amounts paid for assembly speakers or standardized specific subject exams.
8	Other Purchased Services	11-200-100-500	Costs may include any rental or lease purchase of equipment for special education classroom use and instructional staff travel. Expenditures for telephone lines for Internet services for instructional purposes would be included here.
9	General Supplies	11-200-100-610	Expenditures for all supplies, other than those listed in object 640, for the operation of a school including freight and cartage. Includes expenditures for reference books other than the initial purchase of library books. General supplies include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, periodicals, and other reference materials, etc. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here.
10	Textbooks	11-200-100-640	Expenditures for textbooks furnished free to pupils, binding and other textbook repairs, and freight and cartage of textbooks. Expenditures for books not meeting this definition are included in object 610.
11	Other Objects	11-200-100-800	Amounts for classroom costs not included in the above classifications such as expenditures for dues and fees for teachers' memberships in professional or other organizations.
<b>(2) Special Education - Instruction - By Program Type</b>			
<b>(2) Cognitive - Mild: ONLY used for private schools charging separate tuition rates by program type</b>			
12	Salaries of Teachers	11-201-100-101	The salaries for all teacher of the handicapped services rendered to pupils including the services of part-time and substitute teachers. The salary of a head teacher acting as a principal should be recorded entirely under object 103, Undistributed Expenditures - Support Services- General Admin.
13	Salaries of Other Professional Staff	11-201-100-104	The salaries for all subject area teaching staff such as but not limited to math, science, art, music, physical education, reading, English, etc.
14	Other Salaries for Instruction	11-201-100-106	The salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel <b>including IEP required in-house student job positions.</b>
15	Employee Benefits (except pension)	11-201-100-205	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.
16	Pension Contributions	11-201-100-232	Employer's share of contributions to qualified pension plan(s).

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Line #	Account Title	Account Number	Description (please refer to Exhibit B for additional descriptions)
17	Purchased Professional-Educational Services	11-201-100-320	Purchased professional services used to support the special education instruction provided in the classroom. Included would be contracted instructional services.
18	Purchased Technical Services	11-201-100-340	Services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. These would include amounts paid for assembly speakers or standardized specific subject exams.
19	Other Purchased Services	11-201-100-500	Costs may include any rental or lease purchase of equipment for special education classroom use and instructional staff travel. Expenditures for telephone lines for Internet services for instructional purposes would be included here.
20	General Supplies	11-201-100-610	Expenditures for all supplies, other than those listed in object 640, for the operation of a school including freight and cartage. Includes expenditures for reference books other than the initial purchase of library books. General supplies include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, periodicals, and other reference materials, etc. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here.
21	Textbooks	11-201-100-640	Expenditures for textbooks furnished free to pupils, binding and other textbook repairs, and freight and cartage of textbooks. Expenditures for books not meeting this definition are included in object 610.
22	Other Objects	11-201-100-800	Amounts for classroom costs not included in the above classifications such as expenditures for dues and fees for teachers' memberships in professional or other organizations.
<b>(2) Cognitive - Moderate: ONLY used for private schools charging separate tuition rates by program type</b>			
23	Salaries of Teachers	11-202-100-101	The salaries for all teacher of the handicapped services rendered to pupils including the services of part-time and substitute teachers. The salary of a head teacher acting as a principal should be recorded entirely under object 103, Undistributed Expenditures - Support Services- General Admin.
24	Salaries of Other Professional Staff	11-202-100-104	The salaries for all subject area teaching staff such as but not limited to math, science, art, music, physical education, reading, English, etc.
25	Other Salaries for Instruction	11-202-100-106	The salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel <b><u>including IEP required in-house student job positions.</u></b>
26	Employee Benefits (except pension)	11-202-100-205	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.
27	Pension Contributions	11-202-100-232	Employer's share of contributions to qualified pension plan(s).
28	Purchased Professional-Educational Services	11-202-100-320	Purchased professional services used to support the special education instruction provided in the classroom. Included would be contracted instructional services.
29	Purchased Technical Services	11-202-100-340	Services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. These would include amounts paid for assembly speakers or standardized specific subject exams.
30	Other Purchased Services	11-202-100-500	Costs may include any rental or lease purchase of equipment for special education classroom use and instructional staff travel. Expenditures for telephone lines for Internet services for instructional purposes would be included here.
31	General Supplies	11-202-100-610	Expenditures for all supplies, other than those listed in object 640, for the operation of a school including freight and cartage. Includes expenditures for reference books other than the initial purchase of library books. General supplies include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, periodicals, and other reference materials, etc. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here.
32	Textbooks	11-202-100-640	Expenditures for textbooks furnished free to pupils, binding and other textbook repairs, and freight and cartage of textbooks. Expenditures for books not meeting this definition are included in object 610.
33	Other Objects	11-202-100-800	Amounts for classroom costs not included in the above classifications such as expenditures for dues and fees for teachers' memberships in professional or other organizations.

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Line #	Account Title	Account Number	Description (please refer to Exhibit B for additional descriptions)
<b>(2) Learning and/or Lang. Disabil.: ONLY used for private schools charging separate rates by program type</b>			
34	Salaries of Teachers	11-204-100-101	The salaries for all teacher of the handicapped services rendered to pupils including the services of part-time and substitute teachers. The salary of a head teacher acting as a principal should be recorded entirely under object 103, Undistributed Expenditures - Support Services- General Admin.
35	Salaries of Other Professional Staff	11-204-100-104	The salaries for all subject area teaching staff such as but not limited to math, science, art, music, physical education, reading, English, etc.
36	Other Salaries for Instruction	11-204-100-106	The salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel <b>including IEP required in-house student job positions.</b>
37	Employee Benefits (except pension)	11-204-100-205	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.
38	Pension Contributions	11-204-100-232	Employer's share of contributions to qualified pension plan(s).
39	Purchased Professional-Educational Services	11-204-100-320	Purchased professional services used to support the special education instruction provided in the classroom. Included would be contracted instructional services.
40	Purchased Technical Services	11-204-100-340	Services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. These would include amounts paid for assembly speakers or standardized specific subject exams.
41	Other Purchased Services	11-204-100-500	Costs may include any rental or lease purchase of equipment for special education classroom use and instructional staff travel. Expenditures for telephone lines for Internet services for instructional purposes would be included here.
42	General Supplies	11-204-100-610	Expenditures for all supplies, other than those listed in object 640, for the operation of a school including freight and cartage. Includes expenditures for reference books other than the initial purchase of library books. General supplies include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, periodicals, and other reference materials, etc. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here.
43	Textbooks	11-204-100-640	Expenditures for textbooks furnished free to pupils, binding and other textbook repairs, and freight and cartage of textbooks. Expenditures for books not meeting this definition are included in object 610.
44	Other Objects	11-204-100-800	Amounts for classroom costs not included in the above classifications such as expenditures for dues and fees for teachers' memberships in professional or other organizations.
<b>(2) Visual Impairments: ONLY used for private schools charging separate tuition rates by program type</b>			
45	Salaries of Teachers	11-206-100-101	The salaries for all teacher of the handicapped services rendered to pupils including the services of part-time and substitute teachers. The salary of a head teacher acting as a principal should be recorded entirely under object 103, Undistributed Expenditures - Support Services- General Admin.
46	Salaries of Other Professional Staff	11-206-100-104	The salaries for all subject area teaching staff such as but not limited to math, science, art, music, physical education, reading, English, etc.
47	Other Salaries for Instruction	11-206-100-106	The salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel <b>including IEP required in-house student job positions.</b>
48	Employee Benefits (except pension)	11-206-100-205	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.
49	Pension Contributions	11-206-100-232	Employer's share of contributions to qualified pension plan(s).
50	Purchased Professional-Educational Services	11-206-100-320	Purchased professional services used to support the special education instruction provided in the classroom. Included would be contracted instructional services.

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Line #	Account Title	Account Number	Description (please refer to Exhibit B for additional descriptions)
51	Purchased Technical Services	11-206-100-340	Services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. These would include amounts paid for assembly speakers or standardized specific subject exams.
52	Other Purchased Services	11-206-100-500	Costs may include any rental or lease purchase of equipment for special education classroom use and instructional staff travel. Expenditures for telephone lines for Internet services for instructional purposes would be included here.
53	General Supplies	11-206-100-610	Expenditures for all supplies, other than those listed in object 640, for the operation of a school including freight and cartage. Includes expenditures for reference books other than the initial purchase of library books. General supplies include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, periodicals, and other reference materials, etc. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here.
54	Textbooks	11-206-100-640	Expenditures for textbooks furnished free to pupils, binding and other textbook repairs, and freight and cartage of textbooks. Expenditures for books not meeting this definition are included in object 610.
55	Other Objects	11-206-100-800	Amounts for classroom costs not included in the above classifications such as expenditures for dues and fees for teachers' memberships in professional or other organizations.
<b>(2) Auditory Impairments: ONLY used for private schools charging separate tuition rates by program type</b>			
56	Salaries of Teachers	11-207-100-101	The salaries for all teacher of the handicapped services rendered to pupils including the services of part-time and substitute teachers. The salary of a head teacher acting as a principal should be recorded entirely under object 103, Undistributed Expenditures - Support Services- General Admin.
57	Salaries of Other Professional Staff	11-207-100-104	The salaries for all subject area teaching staff such as but not limited to math, science, art, music, physical education, reading, English, etc.
58	Other Salaries for Instruction	11-207-100-106	The salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel <b><u>including IEP required in-house student job positions.</u></b>
59	Employee Benefits (except pension)	11-207-100-205	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.
60	Pension Contributions	11-207-100-232	Employer's share of contributions to qualified pension plan(s).
61	Purchased Professional-Educational Services	11-207-100-320	Purchased professional services used to support the special education instruction provided in the classroom. Included would be contracted instructional services.
62	Purchased Technical Services	11-207-100-340	Services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. These would include amounts paid for assembly speakers or standardized specific subject exams.
63	Other Purchased Services	11-207-100-500	Costs may include any rental or lease purchase of equipment for special education classroom use and instructional staff travel. Expenditures for telephone lines for Internet services for instructional purposes would be included here.
64	General Supplies	11-207-100-610	Expenditures for all supplies, other than those listed in object 640, for the operation of a school including freight and cartage. Includes expenditures for reference books other than the initial purchase of library books. General supplies include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, periodicals, and other reference materials, etc. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here.
65	Textbooks	11-207-100-640	Expenditures for textbooks furnished free to pupils, binding and other textbook repairs, and freight and cartage of textbooks. Expenditures for books not meeting this definition are included in object 610.
66	Other Objects	11-207-100-800	Amounts for classroom costs not included in the above classifications such as expenditures for dues and fees for teachers' memberships in professional or other organizations.

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Line #	Account Title	Account Number	Description (please refer to Exhibit B for additional descriptions)
<b>(2) Behavioral Disabilities: ONLY used for private schools charging separate tuition rates by program type</b>			
67	Salaries of Teachers	11-209-100-101	The salaries for all teacher of the handicapped services rendered to pupils including the services of part-time and substitute teachers. The salary of a head teacher acting as a principal should be recorded entirely under object 103, Undistributed Expenditures - Support Services- General Admin.
68	Salaries of Other Professional Staff	11-209-100-104	The salaries for all subject area teaching staff such as but not limited to math, science, art, music, physical education, reading, English, etc.
69	Other Salaries for Instruction	11-209-100-106	The salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel <b>including IEP required in-house student job positions.</b>
70	Employee Benefits (except pension)	11-209-100-205	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.
71	Pension Contributions	11-209-100-232	Employer's share of contributions to qualified pension plan(s).
72	Purchased Professional-Educational Services	11-209-100-320	Purchased professional services used to support the special education instruction provided in the classroom. Included would be contracted instructional services.
73	Purchased Technical Services	11-209-100-340	Services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. These would include amounts paid for assembly speakers or standardized specific subject exams.
74	Other Purchased Services	11-209-100-500	Costs may include any rental or lease purchase of equipment for special education classroom use and instructional staff travel. Expenditures for telephone lines for Internet services for instructional purposes would be included here.
75	General Supplies	11-209-100-610	Expenditures for all supplies, other than those listed in object 640, for the operation of a school including freight and cartage. Includes expenditures for reference books other than the initial purchase of library books. General supplies include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, periodicals, and other reference materials, etc. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here.
76	Textbooks	11-209-100-640	Expenditures for textbooks furnished free to pupils, binding and other textbook repairs, and freight and cartage of textbooks. Expenditures for books not meeting this definition are included in object 610.
77	Other Objects	11-209-100-800	Amounts for classroom costs not included in the above classifications such as expenditures for dues and fees for teachers' memberships in professional or other organizations.
<b>(2) Multiple Disabilities: ONLY used for private schools charging separate tuition rates by program type</b>			
78	Salaries of Teachers	11-212-100-101	The salaries for all teacher of the handicapped services rendered to pupils including the services of part-time and substitute teachers. The salary of a head teacher acting as a principal should be recorded entirely under object 103, Undistributed Expenditures - Support Services- General Admin.
79	Salaries of Other Professional Staff	11-212-100-104	The salaries for all subject area teaching staff such as but not limited to math, science, art, music, physical education, reading, English, etc.
80	Other Salaries for Instruction	11-212-100-106	The salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel <b>including IEP required in-house student job positions.</b>
81	Employee Benefits (except pension)	11-212-100-205	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.
82	Pension Contributions	11-212-100-232	Employer's share of contributions to qualified pension plan(s).
83	Purchased Professional-Educational Services	11-212-100-320	Purchased professional services used to support the special education instruction provided in the classroom. Included would be contracted instructional services.

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Line #	Account Title	Account Number	Description (please refer to Exhibit B for additional descriptions)
84	Purchased Technical Services	11-212-100-340	Services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. These would include amounts paid for assembly speakers or standardized specific subject exams.
85	Other Purchased Services	11-212-100-500	Costs may include any rental or lease purchase of equipment for special education classroom use and instructional staff travel. Expenditures for telephone lines for Internet services for instructional purposes would be included here.
86	General Supplies	11-212-100-610	Expenditures for all supplies, other than those listed in object 640, for the operation of a school including freight and cartage. Includes expenditures for reference books other than the initial purchase of library books. General supplies include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, periodicals, and other reference materials, etc. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here.
87	Textbooks	11-212-100-640	Expenditures for textbooks furnished free to pupils, binding and other textbook repairs, and freight and cartage of textbooks. Expenditures for books not meeting this definition are included in object 610.
88	Other Objects	11-212-100-800	Amounts for classroom costs not included in the above classifications such as expenditures for dues and fees for teachers' memberships in professional or other organizations.
<b>(2) Autism: ONLY used for private schools charging separate tuition rates by program type</b>			
89	Salaries of Teachers	11-214-100-101	The salaries for all teacher of the handicapped services rendered to pupils including the services of part-time and substitute teachers. The salary of a head teacher acting as a principal should be recorded entirely under object 103, Undistributed Expenditures - Support Services- General Admin.
90	Salaries of Other Professional Staff	11-214-100-104	The salaries for all subject area teaching staff such as but not limited to math, science, art, music, physical education, reading, English, etc.
91	Other Salaries for Instruction	11-214-100-106	The salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel <b><u>including IEP required in-house student job positions.</u></b>
92	Employee Benefits (except pension)	11-214-100-205	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.
93	Pension Contributions	11-214-100-232	Employer's share of contributions to qualified pension plan(s).
94	Purchased Professional-Educational Services	11-214-100-320	Purchased professional services used to support the special education instruction provided in the classroom. Included would be contracted instructional services.
95	Purchased Technical Services	11-214-100-340	Services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. These would include amounts paid for assembly speakers or standardized specific subject exams.
96	Other Purchased Services	11-214-100-500	Costs may include any rental or lease purchase of equipment for special education classroom use and instructional staff travel. Expenditures for telephone lines for Internet services for instructional purposes would be included here.
97	General Supplies	11-214-100-610	Expenditures for all supplies, other than those listed in object 640, for the operation of a school including freight and cartage. Includes expenditures for reference books other than the initial purchase of library books. General supplies include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, periodicals, and other reference materials, etc. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here.
98	Textbooks	11-214-100-640	Expenditures for textbooks furnished free to pupils, binding and other textbook repairs, and freight and cartage of textbooks. Expenditures for books not meeting this definition are included in object 610.
99	Other Objects	11-214-100-800	Amounts for classroom costs not included in the above classifications such as expenditures for dues and fees for teachers' memberships in professional or other organizations.

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Line #	Account Title	Account Number	Description (please refer to Exhibit B for additional descriptions)
<b>(2) Preschool Disabil.- Part-Time: ONLY used for private schools charging separate tuition rates by program type</b>			
100	Salaries of Teachers	11-215-100-101	The salaries for all teacher of the handicapped services rendered to pupils including the services of part-time and substitute teachers. The salary of a head teacher acting as a principal should be recorded entirely under object 103, Undistributed Expenditures - Support Services- General Admin.
101	Salaries of Other Professional Staff	11-215-100-104	The salaries for all subject area teaching staff such as but not limited to math, science, art, music, physical education, reading, English, etc.
102	Other Salaries for Instruction	11-215-100-106	The salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel <b><u>including IEP required in-house student job positions.</u></b>
103	Employee Benefits (except pension)	11-215-100-205	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.
104	Pension Contributions	11-215-100-232	Employer's share of contributions to qualified pension plan(s).
105	Purchased Professional-Educational Services	11-215-100-320	Purchased professional services used to support the special education instruction provided in the classroom. Included would be contracted instructional services.
106	Purchased Technical Services	11-215-100-340	Services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. These would include amounts paid for assembly speakers or standardized specific subject exams.
107	Other Purchased Services	11-215-100-500	Costs may include any rental or lease purchase of equipment for special education classroom use and instructional staff travel. Expenditures for telephone lines for Internet services for instructional purposes would be included here.
108	General Supplies	11-215-100-610	Expenditures for all supplies, other than those listed in object 640, for the operation of a school including freight and cartage. Includes expenditures for reference books other than the initial purchase of library books. General supplies include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, periodicals, and other reference materials, etc. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here.
109	Textbooks	11-215-100-640	Expenditures for textbooks furnished free to pupils, binding and other textbook repairs, and freight and cartage of textbooks. Expenditures for books not meeting this definition are included in object 610.
110	Other Objects	11-215-100-800	Amounts for classroom costs not included in the above classifications such as expenditures for dues and fees for teachers' memberships in professional or other organizations.
<b>(2) Preschool Disabil.- Full-Time: ONLY used for private schools charging separate tuition rates by program type</b>			
111	Salaries of Teachers	11-216-100-101	The salaries for all teacher of the handicapped services rendered to pupils including the services of part-time and substitute teachers. The salary of a head teacher acting as a principal should be recorded entirely under object 103, Undistributed Expenditures - Support Services- General Admin.
112	Salaries of Other Professional Staff	11-216-100-104	The salaries for all subject area teaching staff such as but not limited to math, science, art, music, physical education, reading, English, etc.
113	Other Salaries for Instruction	11-216-100-106	The salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel <b><u>including IEP required in-house student job positions.</u></b>
114	Employee Benefits (except pension)	11-216-100-205	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.
115	Pension Contributions	11-216-100-232	Employer's share of contributions to qualified pension plan(s).
116	Purchased Professional-Educational Services	11-216-100-320	Purchased professional services used to support the special education instruction provided in the classroom. Included would be contracted instructional services.

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Line #	Account Title	Account Number	Description (please refer to Exhibit B for additional descriptions)
117	Purchased Technical Services	11-216-100-340	Services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. These would include amounts paid for assembly speakers or standardized specific subject exams.
118	Other Purchased Services	11-216-100-500	Costs may include any rental or lease purchase of equipment for special education classroom use and instructional staff travel. Expenditures for telephone lines for Internet services for instructional purposes would be included here.
119	General Supplies	11-216-100-610	Expenditures for all supplies, other than those listed in object 640, for the operation of a school including freight and cartage. Includes expenditures for reference books other than the initial purchase of library books. General supplies include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, periodicals, and other reference materials, etc. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here.
120	Textbooks	11-216-100-640	Expenditures for textbooks furnished free to pupils, binding and other textbook repairs, and freight and cartage of textbooks. Expenditures for books not meeting this definition are included in object 610.
121	Other Objects	11-216-100-800	Amounts for classroom costs not included in the above classifications such as expenditures for dues and fees for teachers' memberships in professional or other organizations.
<b>(2) Cognitive - Severe: ONLY used for private schools charging separate tuition rates by program type</b>			
122	Salaries of Teachers	11-222-100-101	The salaries for all teacher of the handicapped services rendered to pupils including the services of part-time and substitute teachers. The salary of a head teacher acting as a principal should be recorded entirely under object 103, Undistributed Expenditures - Support Services- General Admin.
123	Salaries of Other Professional Staff	11-222-100-104	The salaries for all subject area teaching staff such as but not limited to math, science, art, music, physical education, reading, English, etc.
124	Other Salaries for Instruction	11-222-100-106	The salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel <b>including IEP required in-house student job positions.</b>
125	Employee Benefits (except pension)	11-222-100-205	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.
126	Pension Contributions	11-222-100-232	Employer's share of contributions to qualified pension plan(s).
127	Purchased Professional-Educational Services	11-222-100-320	Purchased professional services used to support the special education instruction provided in the classroom. Included would be contracted instructional services.
128	Purchased Technical Services	11-222-100-340	Services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. These would include amounts paid for assembly speakers or standardized specific subject exams.
129	Other Purchased Services	11-222-100-500	Costs may include any rental or lease purchase of equipment for special education classroom use and instructional staff travel. Expenditures for telephone lines for Internet services for instructional purposes would be included here.
130	General Supplies	11-222-100-610	Expenditures for all supplies, other than those listed in object 640, for the operation of a school including freight and cartage. Includes expenditures for reference books other than the initial purchase of library books. General supplies include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, periodicals, and other reference materials, etc. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here.
131	Textbooks	11-222-100-640	Expenditures for textbooks furnished free to pupils, binding and other textbook repairs, and freight and cartage of textbooks. Expenditures for books not meeting this definition are included in object 610.
132	Other Objects	11-222-100-800	Amounts for classroom costs not included in the above classifications such as expenditures for dues and fees for teachers' memberships in professional or other organizations.



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Line #	Account Title	Account Number	Description (please refer to Exhibit B for additional descriptions)
<b>(3) Special Vocational Programs - Instruction</b>			
133	Salaries of Teachers	11-320-100-101	The salaries for all vocational teachers.
134	Other Salaries for Instruction	11-320-100-106	The salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel <b>including IEP required in-house student job positions.</b>
135	Employee Benefits (except pension)	11-320-100-205	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.
136	Pension Contributions	11-320-100-232	Employer's share of contributions to qualified pension plan(s).
137	Purchased Professional-Educational Services	11-320-100-320	Purchased professional services used to support the special education vocational instruction provided in the classroom. Included would be contracted instructional services.
138	Purchased Technical Services	11-320-100-340	Services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. These would include amounts paid for assembly speakers or standardized specific subject exams.
139	Other Purchased Services	11-320-100-500	Costs may include any rental or lease purchase of equipment for special education classroom use and instructional staff travel. Expenditures for telephone lines for Internet services for instructional purposes would be included here.
140	General Supplies	11-320-100-610	Expenditures for all supplies, other than those listed in object 640, for the operation of a school including freight and cartage. Includes expenditures for reference books other than the initial purchase of library books. General supplies include those teaching supplies other than textbooks such as workbooks, tests, chalk, paper, pencils, paints, periodicals, and other reference materials, etc. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here.
141	Textbooks	11-320-100-640	Expenditures for textbooks furnished free to pupils, binding and other textbook repairs, and freight and cartage of textbooks. Expenditures for books not meeting this definition are included in object 610.
142	Other Objects	11-320-100-800	Amounts for classroom costs not included in the above classifications such as expenditures for dues and fees for teachers' memberships in professional or other organizations.
<b>(4) School-Spon. Cocurricular Activities. - Inst.</b>			
143	Salaries	11-401-100-100	The salaries of teachers providing cocurricular activities such as entertainment, publications, clubs, band, and orchestra services to pupils including the services of part-time and substitute teachers or the payment to advisors.
143.1	Employee Benefits (except pension)	11-401-100-205	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.
143.2	Pension Contributions	11-401-100-232	Employer's share of contributions to qualified pension plan(s).
144	Purchased Services (300-500 series)	11-401-100-500	Costs may include any rental or lease purchase of equipment for school sponsored cocurricular activities.
145	Supplies and Materials	11-401-100-600	Amounts paid for supplies and material items of an expendable nature that are used for school sponsored cocurricular activities. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here.
146	Other Objects	11-401-100-800	Amounts paid for goods and services for school sponsored cocurricular activities not classified above.
<b>(5) School-Sponsored Athletics - Instruction</b>			
147	Salaries	11-402-100-100	The salaries related to the school sponsored athletic programs including the services of part-time and substitute teachers.
147.1	Employee Benefits (except pension)	11-402-100-205	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.

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Line #	Account Title	Account Number	Description (please refer to Exhibit B for additional descriptions)
147.2	Pension Contributions	11-402-100-232	Employer's share of contributions to qualified pension plan(s).
148	Purchased Services (300-500 series)	11-402-100-500	Costs may include any rental or lease purchase of equipment for school sponsored athletics.
149	Supplies and Materials	11-402-100-600	Amounts paid for supplies and material items of an expendable nature that are used for school athletic program. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here.
150	Other Objects	11-402-100-800	Amounts paid for goods and services for the school sponsored athletics not classified above.
<b>(6) Undistributed Expend. - Attend. &amp; Social Worker Services (except Soc. Worker Salaries and Fringes)</b>			
151	Salaries	11-000-211-100	The full time, part time and prorated salaries of all staff that provide the attendance and social work services <b><u>except school social worker salaries</u></b> including the services of aides, assistants, secretarial and clerical staff.
152	Employee Benefits (except pension)	11-000-211-205	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. <b><u>School Social Worker's benefits are not recorded here. Line items for social worker salaries and fringes see section 6a.</u></b>
153	Pension Contributions	11-000-211-232	Employer's share of contributions to qualified pension plan(s). School <b><u>Social Worker's pension expenses are not recorded here. Line items for social worker pension see section 6a.</u></b>
154	Purchased Professional and Technical Services	11-000-211-300	Consulting fees for services which support the attendance and social work program, including any outside support services, improvement services and any contracted services related to the provision of attendance or social work services. <b><u>Purchased Professional and Technical Services for School Social Workers are included here.</u></b>
155	Other Purchased Services	11-000-211-500	Costs may include any rental or lease purchase of equipment for this support services and travel for staff. <b><u>Other Purchased Services for School Social Workers are included here.</u></b>
156	Supplies and Materials	11-000-211-600	Amounts paid for supplies and material items of an expendable nature that are used for the school attendance and social work services which could be used to record attendance and social work forms, office supplies, books and periodicals. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here. <b><u>Supplies and materials for School Social Workers are included here.</u></b>
157	Other Objects	11-000-211-800	Amounts paid for goods and services for the attendance and social work services not classified above. <b><u>Other Objects for School Social Workers are included here.</u></b>
<b>(6a) Undistributed Expend. - Social Worker Salaries and Fringes - only</b>			
157.1	Salaries	11-000-211.1-100	The full time, part time and prorated salaries of all school social workers only.
157.2	Employee Benefits (except pension)	11-000-211.1-205	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.
157.3	Pension Contributions	11-000-211.1-232	Employer's share of contributions to qualified pension plan(s).

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Line #	Account Title	Account Number	Description (please refer to Exhibit B for additional descriptions)
<b>(7) Undistributed Expenditures - Health Services (except Sch. Nurse Sal. &amp; Fringes)</b>			
158	Salaries	11-000-213-100	The salaries for all staff, both professional and administrative associated with the physical and mental health services provided to pupils which are not direct instruction <b><u>except School Nurses.</u></b>
159	Employee Benefits (except pension)	11-000-213-205	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. <b><u>School Nurse's benefits are not recorded here. Line items for School Nurse's salaries and fringes see section 7a.</u></b>
160	Pension Contributions	11-000-213-232	Employer's share of contributions to qualified pension plan(s). <b><u>School Nurse's pensions are not recorded here. Line items for School Nurse's salaries and fringes see section 7a.</u></b>
161	Purchased Professional and Technical Services	11-000-213-300	Consulting fees for services which support the health program, including any outside support services, improvement services and any contracted services related to the provision of the health services. <b><u>Purchased Professional and Technical Services for School Nurses are included here.</u></b>
162	Other Purchased Services	11-000-213-500	Costs may include any rental or lease purchase of equipment for this support services and travel for staff. <b><u>Other Purchased Services for School Nurses are included here.</u></b>
163	Supplies and Materials	11-000-213-600	Amounts paid for supplies and material items of an expendable nature that are used for the school health program forms, medical supplies, office supplies, books, and periodicals. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here. <b><u>Supplies and materials for School Nurses are also included here.</u></b>
164	Other Objects	11-000-213-800	Amounts paid for goods and services for health services not classified above, including fees and dues for staff membership in professional or other organization. <b><u>Other objects for School Nurses are included here.</u></b>
<b>(7a) Undistributed Expenditures - Health Services - Sch. Nurse's Sal. &amp; Fringes - only</b>			
164.1	Salaries	11-000-213.1-100	The salaries for all school nurses
164.2	Employee Benefits (except pension)	11-000-213.1-205	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.
164.3	Pension Contributions	11-000-213.1-232	Employer's share of contributions to qualified pension plan(s).
<b>(8) Undist. Expend. - Other Supp. Serv. Students-Related Serv.</b>			
165	Salaries	11-000-216-100	The salaries of all certified staff providing related services to children which would include physical therapist, occupational therapist, speech therapist, counseling and school psychologists, etc.
166	Employee Benefits (except pension)	11-000-216-205	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.
167	Pension Contributions	11-000-216-232	Employer's share of contributions to qualified pension plan(s).
168	Purchased Professional - Educational Services	11-000-216-320	Purchased professional services contracted for related services provided to students as a result of an IEP for services such as physical therapy, occupational therapy, speech therapy, additional counseling and school psychologists, etc.
169	Supplies and Materials	11-000-216-600	Supplies and materials for the related services. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here.
170	Other Objects	11-000-216-800	Amounts paid for goods and services for health services not classified above, including fees and dues for staff membership in professional or other organizations.

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Line #	Account Title	Account Number	Description (please refer to Exhibit B for additional descriptions)
<b>(9) Undist. Expend. - Other Supp. Serv. Students-Extra. Serv.</b>			
171	Salaries	11-000-217-100	The salaries for all one-to-one aides whose salaries and fringe benefits are contracted separately with public schools. These costs are outside the total allowable costs when determining the certified actual cost per pupil.
172	Employee Benefits (except pension)	11-000-217-205	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.
173	Pension Contributions	11-000-217-232	Employer's share of contributions to qualified pension plan(s).
<b>(10) Undist. Expend. - Other Supp. Serv. Students-Reg.</b>			
174	Salaries of Other Professional Staff	11-000-218-104	The salaries for services rendered by professional staff not recoded in the above objects.
175	Salaries of Secretarial and Clerical Assistants	11-000-218-105	The salaries of secretarial and clerical staff supporting those staff in 104.
176	Other Salaries	11-000-218-110	Salaries not recorded in other objects.
177	Employee Benefits (except pension)	11-000-218-205	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.
178	Pension Contributions	11-000-218-232	Employer's share of contributions to qualified pension plan(s).
179	Purchased Professional - Educational Services	11-000-218-320	Contracted services supporting the guidance services.
180	Other Purchased Prof. and Tech. Services	11-000-218-390	This object is used to record expenditures for other types of purchased professional services and technical services under those functions.
181	Other Purchased Services	11-000-218-500	Costs may include any rental or lease purchase of equipment for this support services and travel for staff.
182	Supplies and Materials	11-000-218-600	Amounts paid for supplies and material items of an expendable nature that are used for the school guidance office including guidance office forms, office supplies, books, and periodicals. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here.
183	Other Objects	11-000-218-800	Amounts paid for dues and fees for guidance and other student services staff membership in professional organizations and miscellaneous expenditures for goods and services not classified elsewhere are recorded here.
183.1	Miscellaneous - Meetings/Other	11-000-218-894	The cost of food/beverages for activities such as but not limited to staff meetings, parent/teacher meetings, workshops and professional development seminars for parent or teacher meetings, not to exceed \$3,000.
<b>(11) Undist. Expend. - Improvement of Inst. Serv.</b>			
184	Salaries of Supervisor of Instruction	11-000-221-102	The salaries for services rendered as general or subject supervisors of instruction. Supervisors of instruction are limited to functions 221 and 223.
185	Salaries of Other Professional Staff	11-000-221-104	The salaries for services rendered by professional staff not recoded in the above objects.
186	Salaries of Secr and Clerical Assist.	11-000-221-105	The salaries of secretarial and clerical staff supporting those staff in 102 and 104.
187	Other Salaries	11-000-221-110	Salaries not recorded in other objects.
188	Employee Benefits (except pension)	11-000-221-205	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.
189	Pension Contributions	11-000-221-232	Employer's share of contributions to qualified pension plan(s).

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Line #	Account Title	Account Number	Description (please refer to Exhibit B for additional descriptions)
190	Purchased Prof- Educational Services	11-000-221-320	Contracted professional services supplying support services to instructional staff.
191	Other Purch Prof. and Tech. Services	11-000-221-390	This object is used to record expenditures for other types of purchased professional services and technical services under this function.
192	Other Purch Services (400-500)	11-000-221-500	Costs may include any rental or lease purchase of equipment for this support services, outside workshop fees and travel for staff
193	Supplies and Materials	11-000-221-600	Amounts paid for supplies and material items of an expendable nature that are used for the school instructional staff in planning and developing, such as office supplies, books and periodicals. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here.
194	Other Objects	11-000-221-800	Amounts paid for dues and fees for improvement of instructional services staff membership in professional organizations or other organizations and miscellaneous expenditures for goods and services not classified elsewhere are recorded here.
<b>(12) Undist. Expend. - Edu. Media Serv./Sch. Library (except librarian sal. &amp; fringes)</b>			
195	Salaries	11-000-222-100	The salaries for all education media services and library services ( <u>except School Librarians</u> ) rendered to pupils including the services of part-time and substitute staff. <b>Line items for School Librarian's salaries and fringes see section 12a.</b>
196	Salaries	11-000-222-101	Salaries for librarian services. <b>Line items for School Librarian's salaries and fringes see section 12a.</b>
197	Employee Benefits (except pension)	11-000-222-205	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. <b>School Librarian's benefits are not recorded here. Line items for School Librarian's salaries and fringes see section 12a.</b>
198	Pension Contributions	11-000-222-232	Employer's share of contributions to qualified pension plan(s). <b>School Librarian's pensions are not recorded here. Line items for School Librarian's salaries and fringes see section 12a.</b>
199	Purchased Professional and Technical Services	11-000-222-300	Contracted professional and technical services to support the educational media and school library. <b>Purchased Professional and Technical Services for School Librarians are included here.</b>
200	Other Purchased Services	11-000-222-500	Costs may include any rental or lease purchase of equipment for this support services, outside workshop fees and travel for staff. <b>Other Purchased Services for School Librarians are included here.</b>
201	Supplies and Materials	11-000-222-600	Amounts paid for supplies and material items of an expendable nature that are used for the school educational media services/school library which would include curricular books, and periodicals films, tapes, TV programs, tape recordings and reference books. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here. <b>Supplies and materials for School Librarians are included here.</b>
202	Other Objects	11-000-222-800	Amounts paid for dues and fees for educational media services staff membership in professional organizations or other organizations and miscellaneous expenditures for goods and services not classified elsewhere are recorded here. <b>Other Objects for School Librarians are included here.</b>
<b>(12a) Undist. Expend. - School Librarian (Salaries and Fringes - only)</b>			
202.1	Salaries	11-000-222.1-101	<b>Salaries for School Librarian(s) only.</b>
202.2	Employee Benefits (except pension)	11-000-222.1-205	Cost of all allowable fringe benefits ( <u>except pension</u> ) 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. <b>(on salaries for School Librarians only)</b>
202.3	Pension Contributions	11-000-222.1-232	Employer's share of contributions to qualified pension plan(s). <b>(on salaries for School Librarians only)</b>

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Line #	Account Title	Account Number	Description (please refer to Exhibit B for additional descriptions)
<b>(13) Undist. Expend. - Instructional Staff Training Serv.</b>			
203	Salaries of Supervisors of Instruction	11-000-223-102	The salaries for services rendered as general or subject supervisors of instruction. Supervisors of instruction are limited to functions 221 and 223.
204	Salaries of Other Professional Staff	11-000-223-104	The salaries for services rendered by professional staff not recoded in the above objects.
205	Salaries of Secretarial and Clerical Assist	11-000-223-105	The salaries of secretarial and clerical staff supporting those staff in 102 and 104.
206	Other Salaries	11-000-223-110	Salaries not recorded in other objects.
207	Employee Benefits (except pension)	11-000-223-205	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.
208	Pension Contributions	11-000-223-232	Employer's share of contributions to qualified pension plan(s).
209	Purchased Professional - Educational Service	11-000-223-320	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.
210	Other Purchased Prof. and Tech. Services	11-000-223-390	This object is used to record expenditures for other types of purchased professional services and technical services under this function.
211	Other Purchased Services	11-000-223-500	Costs may include any rental or lease purchase of equipment for this support services, outside workshop fees and travel for staff.
212	Supplies and Materials	11-000-223-600	Amounts paid for supplies and material items of an expendable nature that are used to contribute to professional or occupational growth and competence of members of the instructional staff which would include office supplies, books and periodicals. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here.
213	Other Objects	11-000-223-800	Amounts paid for dues and fees for instructional staff training services staff membership in professional organizations or other organizations and miscellaneous expenditures for goods and services not classified elsewhere are recorded here.
<b>(14) Undist. Expend. - Support Serv. - Gen. Admin.</b>			
214	Salaries	11-000-230-100	The salaries for all professional and non-professional staff working in the general administrative office which are salaries for superintendent, assistant superintendent, director, assistant director, executive director, assistants, secretaries and clerical staff.
215	Employee Benefits (except pension)	11-000-230-205	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.
216	Pension Contributions	11-000-230-232	Employer's share of contributions to qualified pension plan(s).
217	Legal Services - All Other	11-000-230-331	All legal fees, except for those which specifically meet the requirements in object 332.
218	Legal Services - Litigation	11-000-230-332	All legal fees to defend or represent the school in litigation.
219	Other Purchased Professional Services	11-000-230-339	Used to record other purchased professional services other than legal services under function 230 to include the services of outside auditors, bond paying agents, staff relations, and negotiation services.
220	Purchased Technical Services	11-000-230-340	Services to the school which are not regarded as professional but require basic scientific knowledge, manual skills, or both.
221	Communications / Telephone	11-000-230-530	Expenditures for telephone and communication services including rental of equipment. This object includes expenses for postage equipment rental and postage.
222	Other Purch Serv (400-500)	11-000-230-590	Purchased services other than those described above which include legal ads, equipment rental, school insurance (liability and fidelity) and staff travel.
223	Supplies and Materials	11-000-230-600	Amounts paid for supplies and material items of an expendable nature that are used for the general administrative office. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here.

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Line #	Account Title	Account Number	Description (please refer to Exhibit B for additional descriptions)
224	Judgments Against The School District	11-000-230-820	Expenditures 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.
225	Miscellaneous Expenditures	11-000-230-890	Amounts paid for goods and services not properly classified in one of the above objects. Includes expenditures of assessments for membership in professional or other organizations or payment to a paying agent for services rendered and unrestricted advertising.
226	Miscellaneous Expenditures - Advertising Expenditures (Restricted)	11-000-230-891	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. <b>The costs of a website, the printing of descriptive brochures, newspaper advertising and advertising in a telephone book are not included here.</b>
227	Miscellaneous Expenditures - Entertainment	11-000-230-892	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.
227.1	Mis. Expend. Real Estate Taxes	11-000-230-893	Amounts paid for real estate taxes for school and administrative buildings.
227.2	Mis. Expend. - Bad Debts	11-000-230-896	The write off of bad debts after failing to collect outstanding receivables after three years.
<b>(15) Undist. Expend. - Support Serv. - School Admin.</b>			
228	Salaries of Principals/Assistant Principals	11-000-240-103	The salaries of principals, assistant principals, and other personnel performing the function of a principal. The salaries of a head teacher acting as principal should be recorded here. When teachers or other instructional staff are assigned administrative duties usually performed by the assistant principal and given extra pay for these duties, the salaries for these extra services are also recorded here.
229	Salaries of Other Professional Staff	11-000-240-104	The salaries for services rendered by professional staff not recorded in the above objects.
230	Salaries of Secretarial and Clerical Assistants	11-000-240-105	The salaries of secretarial and clerical staff supporting those staff in 103 and 104.
231	Other Salaries	11-000-240-110	Salaries not recorded in other objects.
232	Employee Benefits (except pension)	11-000-240-205	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.
233	Pension Contributions	11-000-240-232	Employer's share of contributions to qualified pension plan(s).
234	Purchased Professional and Technical Services	11-000-240-300	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.
235	Other Purchased Services	11-000-240-500	Costs may include any rental or lease purchase of equipment for school administration and travel for staff.
236	Supplies and Materials	11-000-240-600	Amounts paid for supplies and material items of an expendable nature that are used for the school administration. Expenditures for equipment and furniture costing less than \$2,000 per item.
237	Other Objects	11-000-240-800	Amounts paid for goods and services not classified above. Other objects 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.

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Line #	Account Title	Account Number	Description (please refer to Exhibit B for additional descriptions)
<b>(16) Undist. Expend. - Oth. Oper. &amp; Maint. of Plant</b>			
238	Salaries	11-000-262-100	The salaries of all staff associated with the routine maintenance and other operations and maintenance of the school. Routine maintenance means custodial or janitorial services, cleaning of a school facility or its fixtures, the care and upkeep of grounds.
239	Employee Benefits (except pension)	11-000-262-205	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.
240	Pension Contributions	11-000-262-232	Employer's share of contributions to qualified pension plan(s).
241	Purchased Professional and Technical Services	11-000-262-300	Services which by their nature can be performed only by persons or firms with specialized skills and knowledge.
242	Cleaning, Repair, and Maintenance Services	11-000-262-420	Services by non-district personnel for cleaning buildings and for repairs and maintenance. Cleaning services include garbage disposal services, snow plowing 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 remodeling. Renovating and remodeling expenses are classified under object 450. The determination of a repair or maintenance is not based on the total cost of the project, but if it meets the criteria.
243	Rental of Land & Bldg. Oth. than Lease Pur Agrmt	11-000-262-441	Expenditures for rental of land and buildings for both school and administrative facilities.
244	Other Purchased Property Services	11-000-262-490	Purchased property services which are not classified above, such as water and sewage utilities.
245	Insurance	11-000-262-520	Expenditures for all types of insurance coverage other than fringe benefits, including property, liability, and fidelity. Board related insurance would be recorded under function 230, object 590. Transportation related insurance would be reported under function 270, object 593.
246	Miscellaneous Purchased Services	11-000-262-590	Travel expenses for operations and maintenance staff.
247	General Supplies	11-000-262-610	Expenditures for all supplies, other than those listed in object 620. Includes expenditures for reference books other an the initial purchase of library books. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here.
248	Energy (Heat and Electricity)	11-000-262-620	Expenditures for energy, including gas, oil, coal, gasoline, and services received from public or private utility companies other than water and sewage.
249	Other Objects	11-000-262-800	Amounts for good and services not classified above.
<b>(17) Undist. Expend. - Student Transportation Serv.</b>			
250	Sal. for Pupil Trans(Other than Bet. Home & Sch)	11-000-270-109	The amount paid to private school employees for transporting students for school activities other than between home and school.
251	Employee Benefits (except pension)	11-000-270-205	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.
252	Pension Contributions	11-000-270-232	Employer's share of contributions to qualified pension plan(s).
253	Other Purchased Prof. and Technical Serv.	11-000-270-390	This object is used to record expenditures for other types of purchased professional services and technical services for transportation services other than between home and school.
254	Cleaning, Repair, & Maint. Services	11-000-270-420	Cleaning and repair and maintenance services related to transportation other than between home and school.
255	Rental Payments - School Buses	11-000-270-442	The payment for the rental of school buses or vans used for transportation other than between home and school.
256	Contr Serv(Oth. than Bet Home & Sch)-Vend	11-000-270-512	The expenditures to vendors for transporting students for school activities other than between home and school.



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Line #	Account Title	Account Number	Description (please refer to Exhibit B for additional descriptions)
257	Misc. Purchased Services - Student Transportation	11-000-270-593	Purchased services other than cleaning, repair, and maintenance services and contracted transportation services. Transportation related insurance would be reported here.
258	Supplies and Materials	11-000-270-600	Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use such as gas and oil. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here.
259	Miscellaneous Expenditures	11-000-270-890	Miscellaneous expenditures is used to report miscellaneous expenditures for good and services not classified above.
<b>(18) Undist. Expend. - Bus. &amp; Other Support Serv.</b>			
260	Salaries	11-000-290-100	The salaries of all staff working in the business office which includes the school business administrator, business manager, assistant business manager, accountant, bookkeepers and other support staff such as secretarial and clerical.
261	Employee Benefits (except pension)	11-000-290-205	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.
262	Pension Contributions	11-000-290-232	Employer's share of contributions to qualified pension plan(s).
263	Purchased Professional Services	11-000-290-330	Expenditures for purchased professional services other than professional-educational services. Included are the purchased professional services of such business support services as budgeting, payroll, financial accounting, internal auditing, planning, and fixed asset appraisal.
264	Purchased Technical Services	11-000-290-340	Services to the school which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Included are data processing services and purchasing services.
265	Other Purchased Services	11-000-290-500	Costs may include any rental or lease purchase of equipment for business administration and travel for staff.
266	Supplies and Materials	11-000-290-600	Amounts paid for material items of an expendable nature that are consumed such as paper supplies for payroll, budgeting, financial accounting, internal audit, printing and duplicating. Expenditures for equipment and furniture costing less than \$2,000 per item would be included here.
267	Interest on Current Loans	11-000-290-831	Interest on all loans except for mortgage.
268	Interest for Lease Purchase Agreements	11-000-290-832	Amounts paid for interest under lease purchase agreements for land and buildings.
268	Miscellaneous Expenditures	11-000-290-890	Amounts paid for good for services not properly classified in one of the above objects. Refunds of prior year's revenues are charged to this object. Includes expenditures of assessments for membership in professional or other organizations or payment to a paying agent for services rendered.
269.1	Mis. Expend. - Corporation Taxes on Tuition Income	11-000-290-895	Corporation taxes paid on tuition income.
<b>(19) Undistributed Expenditures - Food Services</b>			
270	Salaries	11-000-310-100	Salaries paid to all staff involved in providing food service.
271	Employee Benefits (except pension)	11-000-310-205	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.
272	Pension Contributions	11-000-310-232	Employer's share of contributions to qualified pension plan(s).
273	Supplies and Materials	11-000-310-600	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) and food. Expenditures for equipment and furniture costing less than \$2,000 per item.
274	Other Objects	11-000-310-890	Amounts paid for goods and services not classified above.

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Line #	Account Title	Account Number	Description (please refer to Exhibit B for additional descriptions)
<b>(20) UNALLOCATED BENEFITS</b>			
275	Group Insurance	11-000-291-210	Group life insurance and any other allowable group insurance.
276	Social Security Contributions	11-000-291-220	The employer's share of social security.
277	Pension Contributions	11-000-291-232	Employer's share of contributions to qualified pension plan(s).
278	Unemployment Compensation	11-000-291-250	Employer's share of Unemployment Compensation.
279	Workmen's Compensation	11-000-291-260	Employer's share of Workmen's Compensation.
280	Health Benefits	11-000-291-270	Employer's share of health benefits including medical, vision and dental
280.1	Health Benefits for Retired Staff	11-000-291-271	Employer's share of health benefits for retired staff
281	Tuition Reimbursement	11-000-291-280	Tuition reimbursement paid to employees.
282	Other Employee Benefits	11-000-291-290	Includes individual life insurance, unused sick leave, cost of drug testing and any other employee benefit not listed.
<b>(21) CAPITAL OUTLAY</b>			
<b>EQUIPMENT, FURNITURE and CAPITAL ASSETS</b>			
<b>(21) Special Education - Instruction: Total Program</b>			
283	Special Education	12-200-100-740	The cost of depreciation for instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit.
<b>(21) Special Education - Instruction: By Program Type</b>			
284	Cognitive - Mild	12-201-100-740	The cost of depreciation for instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit.
285	Cognitive - Moderate	12-202-100-740	The cost of depreciation for instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit.
286	Learning and/or Language Disabilities	12-204-100-740	The cost of depreciation for instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit.
287	Visual Impairments	12-206-100-740	The cost of depreciation for instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit.
288	Auditory Impairments	12-207-100-740	The cost of depreciation for instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit.
289	Behavioral Disabilities	12-209-100-740	The cost of depreciation for instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit.
290	Multiple Disabilities	12-212-100-740	The cost of depreciation for instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit.
291	Autism	12-214-100-740	The cost of depreciation for instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit.
292	Preschool Disabilities - Part-Time	12-215-100-740	The cost of depreciation for instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit.
293	Preschool Disabilities - Full-Time	12-216-100-740	The cost of depreciation for instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit.
294	Cognitive - Severe	12-222-100-740	The cost of depreciation for instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit.
<b>(21) Vocational Programs:</b>			
295	Vocational Programs: Special Programs	12-320-100-740	The cost of depreciation for instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit.
<b>(21) Undistributed:</b>			
296	Undistributed Expenditures - Instruction	12-000-100-740	The cost of depreciation for non-instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit.
297	Undist. Expend.- Support Serv. - Special Education Students	12-000-210-740	The cost of depreciation for non-instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit.
298	Undist. Expend.-Support Serv. - Inst. Staff	12-000-220-740	The cost of depreciation for non-instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit.
299	Undistributed Expenditures - General Admin.	12-000-230-740	The cost of depreciation for non-instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit.

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Line #	Account Title	Account Number	Description (please refer to Exhibit B for additional descriptions)
300	Undistributed Expenditures - School Admin.	12-000-240-740	The cost of depreciation for non-instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit.
301	Undist. Expend.- Operation & Maint. of Plant Serv	12-000-262-740	The cost of depreciation for non-instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit.
302	Undistributed Expenditures - Student Transportation	12-000-270-740	The cost of depreciation for non-instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit.
303	Undist.Expend.-Business/Other Support Serv.	12-000-290-740	The cost of depreciation for non-instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit.
304	Undistributed Expenditures - Non-Inst. Serv.	12-000-300-740	The cost of depreciation for non-instructional equipment and furniture costing an amount equal to or greater than \$2,000 per unit.
305	Undistributed Expenditures - Facilities Acquisition	12-000-400-740	The cost of depreciation for capital items costing an amount equal to or greater than \$2,000.
<b>(21) Facilities Acquisition and Construction Serv.</b>			
306	Salaries	12-000-400-100	Amounts paid to both permanent and temporary Private School for the Disabled 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.
307	Legal Services	12-000-400-331	Legal fees directly related to an approved capital project are recorded under function 400; all other legal services are recorded under function 230.
308	Other Purchased Prof. and Tech. Services	12-000-400-390	This object is used to record expenditures for other types of purchased professional services and technical services under those functions.
309	Construction Services	12-000-400-450	Includes amounts for constructing, renovating, and remodeling paid to contractors.
310	General Supplies	12-000-400-610	Expenditures for all supplies, other than those listed in objects 620 and 640, for the operation of a school including freight and cartage.
311	Land and Improvements	12-000-400-710	Expenditures for the purchase of land and the improvements thereon. Purchase of air rights, mineral rights, and the like are included here. Also included are special assessments against the school for capital improvements such as streets, curbs, and drains. Not included here, but generally charged to object 450 are expenditures for improving sites and adjacent ways after acquisition by the school.
312	Other Objects	12-000-400-800	Amounts paid for goods and services not classified above.
<b>(22) DEBT SERVICE FUNDS</b>			
<b>Debt Service</b>			
313	Interest on Mortgage	40-701-510-830	The cost of interest on mortgages for all buildings including school buildings, administrative buildings and storage facilities
314	Depreciation of Buildings	40-701-510-911	The cost of depreciation for all types of building including school buildings, administrative buildings costing an amount equal to or greater than \$2,000.