

**PRIVATE SCHOOLS FOR STUDENTS WITH DISABILITIES  
CHART OF ACCOUNTS**

**APPENDIX B  
Date Issued: 6/2011**

| 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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| 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>including IEP required in-house student job positions.</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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|--|---|----------------|--|
| <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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|--|---|----------------|--|
| 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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|--|---|----------------|--|
| 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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|---|---|----------------|--|
| <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>including IEP required in-house student job positions.</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>including IEP required in-house student job positions.</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><u>including IEP required in-house student job positions.</u></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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|--|---|----------------|--|
| <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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| 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>except school social worker salaries</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>School Social Worker's benefits are not recorded here. Line items for social worker salaries and fringes see section 6a.</b> |
| 153   | Pension Contributions                         | 11-000-211-232   | Employer's share of contributions to qualified pension plan(s). School <b>Social Worker's pension expenses are not recorded here. Line items for social worker pension see section 6a.</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>Purchased Professional and Technical Services for School Social Workers are included here.</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>Other Purchased Services for School Social Workers are included here.</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>Supplies and materials for School Social Workers are included here.</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>Other Objects for School Social Workers are included here.</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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| <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>except School Nurses.</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>School Nurse's benefits are not recorded here. Line items for School Nurse's salaries and fringes see section 7a.</b> |
| 160   | Pension Contributions                         | 11-000-213-232   | Employer's share of contributions to qualified pension plan(s). <b>School Nurse's pensions are not recorded here. Line items for School Nurse's salaries and fringes see section 7a.</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>Purchased Professional and Technical Services for School Nurses are included here.</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>Other Purchased Services for School Nurses are included here.</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>Supplies and materials for School Nurses are also included here.</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>Other objects for School Nurses are included here.</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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| <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  | Miscellanenous - 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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| 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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| <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.  |

**PRIVATE SCHOOLS FOR STUDENTS WITH DISABILITIES  
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| Line #  | Account Title  | Account Number | Description (please refer to Exhibit B for additional descriptions)  |
|---|--|----------------|--|
| 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.  |
| 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 recoded 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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|--|--|----------------|---|
| <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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|--|--|----------------|---|
| 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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| <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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| 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 Students with Disabilities employees including personnel substituting for those in permanent positions and part-time employees. For individuals assigned to more than one activity, their salaries should be prorated according to the amount of time spent in each activity.  |
| 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.  |