

For Private Schools For the Disabled
Crosswalk of the 2001-2002 Chart of Accounts
To Handbook 2R2 for 2002-2003

OLD CHART OF ACCOUNTS			NEW CHARTS OF ACCOUNTS		
100	Administration		Account #	Program and Project/Function	Object
	110	Salaries for Administration			
	110a	Salaries for Director's Office			
		Director	11-000-230-100	Undist. Expend. - Support Services - Gen. Admin.	Salaries
		Assistant Director	11-000-230-100	Undist. Expend. - Support Services - Gen. Admin.	Salaries
		Administrative Secretary	11-000-230-100	Undist. Expend. - Support Services - Gen. Admin.	Salaries
		Clerical	11-000-230-100	Undist. Expend. - Support Services - Gen. Admin.	Salaries
		Secretary	11-000-230-100	Undist. Expend. - Support Services - Gen. Admin.	Salaries
		Other salaries for Director's office (itemize)	11-000-230-100	Undist. Expend. - Support Services - Gen. Admin.	Salaries
	110b	Salaries for the Office of Business Administration			
		Business Manager	11-000-290-100	Undist. Expend. - Bus. & Other Support	Salaries
		Accountant	11-000-290-100	Undist. Expend. - Bus. & Other Support	Salaries
		Bookkeeper	11-000-290-100	Undist. Expend. - Bus. & Other Support	Salaries
		Administrative Assistant	11-000-290-100	Undist. Expend. - Bus. & Other Support	Salaries
		Other salaries for Office of Business Administration	11-000-290-100	Undist. Expend. - Bus. & Other Support	Salaries
	110c	Salaries for Legal Services	11-000-230-339	Undist. Expend. - Support Services - Gen. Admin.	Other Purchased Professional Services
	110d	Other Salaries for Administration	11-000-290-100	Undist. Expend. - Bus. & Other Support	Salaries
	110e	Salaries for Principals			
		Principals	11-000-240-103	Undist. Expend. - Support Services - School Adm.	Salaries of Principals/Assistant Principals
		Assistant Principals	11-000-240-103	Undist. Expend. - Support Services - School Adm.	Salaries of Principals/Assistant Principals
		Vice Principals	11-000-240-103	Undist. Expend. - Support Services - School Adm.	Salaries of Principals/Assistant Principals
	110f	Salaries for Supervisors of Instruction	11-000-221-102 or 11-000-223-102	Undist. Expend. - Improvement of Inst. Serv. Undist. Expend. - Instructional Staff Training Serv.	Salaries of Supervisors of Instruction
	120	Contracted Services for Administration			
	120a	School Accountant's Fee	11-000-230-339	Undist. Expend. - Support Services - Gen. Admin.	Other Purchased Professional Services
	120b	Annual School Auditor's	11-000-230-339	Undist. Expend. - Support Services - Gen. Admin.	Other Purchased Professional Services
	120c	Legal Fees	11-000-230-331 or 11-000-230-332	Undist. Expend. - Support Services - Gen. Admin.	Legal services
	120d	Other Contracted Services for Administration	11-000-230-339 or 11-000-230-340 or 11-000-290-330 or 11-000-290-340	Undist. Expend. - Support Services - Gen. Admin. Undist. Expend. - Support Services - Gen. Admin. Undist. Expend. - Bus & Other Support Services Undist. Expend. - Bus & Other Support Services	Other Purchased Professional Services Purchased Technical Services Purchased Professional Services Purchased Professional Services
	130	Other Expenses for Administration			
	130a	Administration - Dues and Memberships	11-000-230-890	Undist. Expend. - Support Services - Gen. Admin.	Miscellaneous Expenditures
	130b	Conference and Meetings	11-000-230-890	Undist. Expend. - Support Services - Gen. Admin.	Miscellaneous Expenditures
	130c	Postage	11-000-230-530	Undist. Expend. - Support Services - Gen. Admin.	Communications/Telephone
	130d	Printing and Publishing	11-000-290-600	Undist. Expend. - Bus & Other Support Services	Supplies and Materials
	130e	Office Supplies	11-000-290-600	Undist. Expend. - Bus & Other Support Services	Supplies and Materials
	130f	Equipment Rental	11-000-230-590	Undist. Expend. - Support Services - Gen. Admin.	Other Purchased Services
	130g	Contributions	11-000-230-890	Undist. Expend. - Support Services - Gen. Admin.	Miscellaneous Expenditures
	130h	Advertising for Personnel	11-000-230-590 or 11-000-230-890	Undist. Expend. - Support Services - Gen. Admin.	Other Purchased Services Miscellaneous Expenditures

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	130i	Travel by Administrative Personnel	11-000-230-890 or 11-000-240-800	Undist. Expend. - Support Services - Gen. Admin. Undist. Expend. - Support Services - School Admin.	Miscellaneous Expenditures Other Objects
	130j	Miscellaneous Expenses for Administration	11-000-230-890	Undist. Expend. - Support Services - Gen. Admin.	Miscellaneous Expenditures
	130k	Uncollected Accounts Receivable (bad debts)	11-000-230-890	Undist. Expend. - Support Services - Gen. Admin.	Miscellaneous Expenditures
	130l	Advertising the school (Restricted)	11-000-230-891	Undist. Expend. - Support Services - Gen. Admin.	Advertising restricted
	130m	Advertising the school (Unrestricted)	11-000-230-890	Undist. Expend. - Support Services - Gen. Admin.	Miscellaneous Expenditures
	130n	Entertainment	11-000-230-892	Undist. Expend. - Support Services - Gen. Admin.	Entertainment
	140	Charges From Parent Organizations	11-000-230-890	Undist. Expend. - Support Services - Gen. Admin.	Miscellaneous Expenditures
200	INSTRUCTION				
	213	Salaries of Special Class Instruction			
	213a	Salaries of Special Class Teachers	11-200-100-101 or 11-201-100-101 to 11-222-100-101	Special Education Programs - Instruction Special Education Programs - Instruction by Program Type Special Education Programs - Instruction by Program Type	Salaries of Teachers
	213b	Salaries of Special Class Aides	11-200-100-106 or 11-201-100-106 to 11-222-100-106 or 11-320-100-106	Special Education Programs - Instruction Special Education Programs - Instruction by Program Type Special Education Programs - Instruction by Program Type Special Vocational Programs - Instruction	Other Salaries for Instruction
	213c	Salaries of Special Class Assistants	11-200-100-106 or 11-201-100-106 to 11-222-100-106 or 11-320-100-106	Special Education Programs - Instruction Special Education Programs - Instruction by Program Type Special Education Programs - Instruction by Program Type Special Vocational Programs - Instruction	Other Salaries for Instruction
	213d	Salaries of Special Class Substitutes	11-200-100-101 or 11-201-100-101 to 11-222-100-101 or 11-320-100-101	Special Education Programs - Instruction Special Education Programs - Instruction by Program Type Special Education Programs - Instruction by Program Type Special Vocational Programs - Instruction	Salaries of Teachers
	214	Salaries for Regular Class Instruction			
	214a	Salaries of Physical Education Teachers	11-200-100-104 or 11-201-100-104 to 11-222-100-104	Special Education - Instruction Special Education - Instruction by Program Type Special Education - Instruction by Program Type	Salaries of Other Professional Staff
	214b	Salaries of Vocational Education Teachers	11-320-100-101	Special Vocational Programs - Instruction	Salaries of Teachers
	214c	Salaries of Other Regular Class Teachers			
		Art	11-200-100-104 or 11-201-100-104 to 11-222-100-104	Special Education - Instruction Special Education - Instruction by Program Type Special Education - Instruction by Program Type	Salaries of Other Professional Staff
		English	11-200-100-104 or 11-201-100-104 to 11-222-100-104	Special Education - Instruction Special Education - Instruction by Program Type Special Education - Instruction by Program Type	Salaries of Other Professional Staff
		History	11-200-100-104 or 11-201-100-104 to 11-222-100-104	Special Education - Instruction Special Education - Instruction by Program Type Special Education - Instruction by Program Type	Salaries of Other Professional Staff
		Math	11-200-100-104 or 11-201-100-104 to 11-222-100-104	Special Education - Instruction Special Education - Instruction by Program Type Special Education - Instruction by Program Type	Salaries of Other Professional Staff

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	Reading		11-200-100-104 or 11-201-100-104 to 11-222-100-104	Special Education - Instruction Special Education - Instruction by Program Type Special Education - Instruction by Program Type	Salaries of Other Professional Staff
	Science		11-200-100-104 or 11-201-100-104 to 11-222-100-104	Special Education - Instruction Special Education - Instruction by Program Type Special Education - Instruction by Program Type	Salaries of Other Professional Staff
	Social Studies		11-200-100-104 or 11-201-100-104 to 11-222-100-104	Special Education - Instruction Special Education - Instruction by Program Type Special Education - Instruction by Program Type	Salaries of Other Professional Staff
	Other Languages		11-200-100-104 or 11-201-100-104 to 11-222-100-104	Special Education - Instruction Special Education - Instruction by Program Type Special Education - Instruction by Program Type	Salaries of Other Professional Staff
	Other Subject Areas		11-200-100-104 or 11-201-100-104 to 11-222-100-104	Special Education - Instruction Special Education - Instruction by Program Type Special Education - Instruction by Program Type	Salaries of Other Professional Staff
214d	Other Salaries for Regular Class Instruction				
	Aides		11-200-100-106 or 11-201-100-106 to 11-222-100-106 or 11-320-100-106	Special Education Programs - Instruction Special Education - Instruction by Program Type Special Education - Instruction by Program Type Special Vocational Programs - Instruction	Other Salaries for Instruction
	Assistants		11-200-100-106 or 11-201-100-106 to 11-222-100-106 or 11-320-100-106	Special Education Programs - Instruction Special Education - Instruction by Program Type Special Education - Instruction by Program Type Special Vocational Programs - Instruction	Other Salaries for Instruction
	Substitutes		11-200-100-106 or 11-201-100-106 to 11-222-100-106 or 11-320-100-106	Special Education Programs - Instruction Special Education - Instruction by Program Type Special Education - Instruction by Program Type Special Vocational Programs - Instruction	Salaries of Teachers
215	Other Instructional Staff Salaries				
	Counselors		11-000-216-100	Undist. Expend. - Other Supp. Serv. Student - Related Serv.	Salaries
	Curriculum Development		11-000-216-100	Undist. Expend. - Other Supp. Serv. Student - Related Serv.	Salaries
	Learning Consultants		11-000-216-100	Undist. Expend. - Other Supp. Serv. Student - Related Serv.	Salaries
	Occupational Therapist		11-000-216-100	Undist. Expend. - Other Supp. Serv. Student - Related Serv.	Salaries
	Physical Therapist		11-000-216-100	Undist. Expend. - Other Supp. Serv. Student - Related Serv.	Salaries
	Psychologists		11-000-216-100	Undist. Expend. - Other Supp. Serv. Student - Related Serv.	Salaries
	Social Workers		11-000-211-100	Undist. Expend. - Attendance & Social Work Services	Salaries
	Speech Therapist		11-000-216-100	Undist. Expend. - Other Supp. Serv. Student - Related Serv.	Salaries
	Speech Teacher		11-000-216-100	Undist. Expend. - Other Supp. Serv. Student - Related Serv.	Salaries
	Other		11-000-216-100	Undist. Expend. - Other Supp. Serv. Student - Related Serv.	Salaries

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216	Salaries of Secretarial and Clerical Assistants		11-000-211-100 or 11-000-213-100 or 11-000-218-105 or 11-000-221-105 or 11-000-222-100 or 11-000-223-105 or 11-000-240-105 or	Undist. Expend. - Attendance and Social Worker Services Undist. Expend. - Health Services Undist. Expend. - Other Supp. Serv. Students Related Serv. Undist. Expend. - Improvement of Inst. Services Undist. Expend. - Edu. Media Service/ School Library Undist. Expend. - Improvement of Staff Training Serv. Undist. Expend. - Support Serv. School Admin.	Salaries Salaries Salaries of Secretarial and Clerical Assistants Salaries of Secretarial and Clerical Assistants Salaries Salaries of Secretarial and Clerical Assistants Salaries of Secretarial and Clerical Assistants
220	Textbooks		11-200-100-640 or 11-201-100-640 to 11-222-100-640 or 11-320-100-640	Special Education - Instruction Special Education - Instruction by Program Type Special Education - Instruction by Program Type Special Vocational Programs - Instruction	Textbooks
230	School Libraries and Audio-Visual Materials				
	230a	School Library Books	11-000-222-600	Undist. Expend. - Edu. Media Serv./Sch. Library	Supplies and Materials
	230b	Periodicals and Newspaper	11-000-222-600	Undist. Expend. - Edu. Media Serv./Sch. Library	Supplies and Materials
	230c	Audio-Visual Materials	11-000-222-600	Undist. Expend. - Edu. Media Serv./Sch. Library	Supplies and Materials
	230d	Other School Library Expense	11-000-222-600	Undist. Expend. - Edu. Media Serv./Sch. Library	Supplies and Materials
240	Teaching Supplies		11-200-100-610 or 11-201-100-610 to 11-222-100-610 or 11-320-100-610	Special Education - Instruction Special Education - Instruction by Program Type Special Education - Instruction by Program Type Special Vocational Programs - Instruction	General Supplies
250	Other Expenses for Instruction				
	250a	Expenses for Token Economy/Behavior Modification	11-200-100-800 or 11-201-100-800 to 11-222-100-800 or 11-320-100-800	Special Education - Instruction Special Education - Instruction by Program Type Special Education - Instruction by Program Type Special Vocational Programs - Instruction	Other Objects
	250b	Travel Expenses for Instruction	11-200-100-500 or 11-201-100-500 to 11-222-100-500 or 11-320-100-500	Special Education - Instruction Special Education - Instruction by Program Type Special Education - Instruction by Program Type Special Vocational Programs - Instruction	Other Purchased Services
	250c	Instructional Expenses for Field Trips	11-200-100-800 or 11-201-100-800 to 11-222-100-800 or 11-320-100-800	Special Education - Instruction Special Education - Instruction by Program Type Special Education - Instruction by Program Type Special Vocational Programs - Instruction	Other Objects
	250d	Instructional Equipment Rental (Not Motor Vehicles)	11-200-100-500 or 11-201-100-500 to 11-222-100-500 or 11-320-100-500	Special Education - Instruction Special Education - Instruction by Program Type Special Education - Instruction by Program Type Special Vocational Programs - Instruction	Other Purchased Services

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	250e	Miscellaneous Supplies for Instruction	11-200-100-610 or 11-200-100-800 or 11-201-100-610 to 11-222-100-610 or 11-201-100-800 to 11-222-100-800 or 11-320-100-610 or 11-320-100-800	Special Education - Instruction Special Education - Instruction Special Education - Instruction by Program Type Special Vocational Programs - Instruction Special Vocational Programs - Instruction	General Supplies Other Objects General Supplies General Supplies Other Objects Other Objects General Supplies Other Objects
	250f	Miscellaneous Expenses for Instruction	11-200-100-610 or 11-200-100-800 or 11-201-100-610 to 11-222-100-610 or 11-201-100-800 to 11-222-100-800 or 11-320-100-610 or 11-320-100-800	Special Education - Instruction Special Education - Instruction Special Education - Instruction by Program Type Special Vocational Programs - Instruction Special Vocational Programs - Instruction	General Supplies Other Objects General Supplies General Supplies Other Objects Other Objects General Supplies Other Objects
	250g	Other Expenses for Instruction	11-000-216-320 or 11-200-100-320 or 11-200-100-610 or 11-200-100-800 or 11-201-100-610 to 11-222-100-610 or 11-201-100-800 to 11-222-100-800 or 11-320-100-610 or 11-320-100-800	Undistributed Expend. Related Services Special Education - Instruction Special Education - Instruction Special Education - Instruction by Program Type Special Vocational Programs - Instruction Special Vocational Programs - Instruction Special Vocational Programs - Instruction	Purchases Professional Services Purchased Professional Services General Supplies Other Objects General Supplies General Supplies Other Objects Other Objects General Supplies Other Objects
300	ATTENDANCE SERVICES				
	310	Salaries for Attendance Services	11-000-211-100	Undist. Expend. - Attend. & Social Work	Salaries
	320	Other Expenses for Attendance Services	11-000-211-600 or 11-000-211-500 or 11-000-211-800	Undist. Expend. - Attend. & Social Work	Supplies and Materials Other Purchased Services Other Objects
400	HEALTH SERVICES FOR PRIVATE SCHOOLS				
	410	Salaries for Health Services			
		Physician	11-000-213-100	Undist. Expend. - Health Services	Salaries
		School Nurse	11-000-213-101	Undist. Expend. - Health Services	Salaries
		Physical Therapist	11-000-216-100	Undist. Expend. - Other Support Serv. Student Related Serv.	Salaries
	420	Other Expenses for Health Services	11-000-213-300 or 11-000-213-500 or 11-000-213-600	Undist. Expend. - Health Services	Purchased Professional & Technical Services Other Purchased Services Supplies and Materials

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500	PUPIL TRANSPORTATION SERVICES				
	510	Salaries for Pupil Transportation	11-000-270-109	Undist. Expend. - Student Transportation Services	Salaries for Pupil Transportation - (other than between home and school)
	520	Contracted Services and Public Carriers	11-000-270-512	Undist. Expend. - Student Transportation Services	Contracted Services
	530	Pupil Transportation Insurance	12-000-270-593	Undist. Expend. - Student Transportation Services	Miscellaneous Transportation Services
	540	Rental of Pupil Transportation Vehicles	11-000-270-442	Undist. Expend. - Student Transportation Services	Rental Payments - School Buses
	550	Other Expenses for Pupil Trans. - Operation and Maintenance	11-000-270-593 or 11-000-270-600 or 11-000-270-890	Undist. Expend. - Student Transportation Services	Miscellaneous Transportation Services Supplies and Materials Miscellaneous Expenditures
600	OPERATION OF PLANT				
	610	Salaries for Operation of School Facilities	11-000-262-100	Undist. Expend. - Other Oper. & Maint. of Plant	Salaries
	620	Contracted Services for Operation of School Facilities	11-000-262-420 or 11-000-262-490 or 11-000-262-590	Undist. Expend. - Other Oper. & Maint. of Plant	Cleaning, Repairing & Maint Services Other Purchased Property Services Misc. Purchased Services
	630	Heat for School Facilities	11-000-262-620	Undist. Expend. - Other Oper. & Maint. of Plant	Energy (Heat and Electricity)
	640	Utilities, Except Heat for School Facilities			
	640a	Electricity	11-000-262-620	Undist. Expend. - Other Oper. & Maint. of Plant	Energy (Heat and Electricity)
	640b	Gas	11-000-262-620	Undist. Expend. - Other Oper. & Maint. of Plant	Energy (Heat and Electricity)
	640c	Telephone (not for Internet phone lines for Instr.)	11-000-230-530	Undist. Expend. - Support Services - General Adm.	Communications/Telephone
	640d	Other Utilities	11-000-262-620	Undist. Expend. - Other Oper. & Maint. of Plant	Energy (Heat and Electricity)
	650	Supplies for Operation of School Facilities, Except Utilities	11-000-262-610	Undist. Expend. - Other Oper. & Maint. of Plant	General Supplies
	660	Other Expenses for Operation of School Facilities	11-000-262-490 or 11-000-262-590 or 11-000-262-610 or 11-000-262-800	Undist. Expend. - Other Oper. & Maint. of Plant	Other Purchased Property Services Miscellaneous Purchased Services General Supplies Other Objects
	670	Operation of Administrative Facilities			
	670a	Salaries for Operation of Administrative Facilities	11-000-262-100	Undist. Expend. - Other Oper. & Maint. of Plant	Salaries
	670b	Contracted Services for Operation of Administrative Facilities	11-000-262-420 or 11-000-262-490 or 11-000-262-590	Undist. Expend. - Other Oper. & Maint. of Plant	Cleaning, Repairing & Maint Services Other Purchased Property Services Misc. Purchased Services
	670c	Utilities for Administrative Facilities			
	670c-1	Telephone	11-000-230-530	Undist. Expend. - Support Services - General Adm.	Communications/Telephone
	670c-2	All Other Utilities	11-000-262-620	Undist. Expend. - Other Oper. & Maint. of Plant	Energy (Heat and Electricity)
	670d	Supplies and Other Expenses for Operation of Administrative Facilities	11-000-262-610	Undist. Expend. - Other Oper. & Maint. of Plant	General Supplies
700	MAINTENANCE OF PLANT				
	710	Salaries for Maintenance of School Facilities	11-000-262-100	Undist. Expend. - Other Oper. & Maint. of Plant	Salaries
	720	Contracted Services for Maintenance of School Facilities	11-000-262-420	Undist. Expend. - Other Oper. & Maint. of Plant	Cleaning, Repairing & Maint Services

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730	Purchase/Depreciation of Equipment				
	730a	Instruction Equipment Under \$2,000	11-200-100-610 or 11-201-100-610 to 11-222-100-610 or 11-320-100-610	Special Education - Instruction Special Education by Program Type - Inst. Special Education by Program Type - Inst. Special Vocational Programs - Inst.	Equipment and furniture costing less than \$2,000
	730b	Non-Instruction Equipment Under \$2,000	11-401-100-600 or 11-402-100-600 or 11-000-211-600 to 11-000-223-600 or 11-000-230-600 or 11-000-240-600 or 11-000-262-610 or 11-000-290-610	School Sponsored Cocurricular Activities - Instr. School Sponsored Athletics - Inst. Undistributed Expend. Undistributed Expend.	Equipment and furniture costing less than \$2,000 per unit
	730c	Depreciation of Instruction Equipment (Not Motor Vehicles)	12-200-100-740 or 12-201-100-740 to 12-222-100-740 or 12-320-100-740	Capital Outlay - Special Education Capital Outlay - Special Education by Program Type - Inst. Capital Outlay - Special Education by Program Type - Inst. Capital Outlay - Special Vocational Programs - Inst.	Depreciation of equipment and furniture \$2,000 or greater per unit
	730d	Depreciation of Non-Instruction Equipment (Not Motor Vehicles)	12-000-100-740 or 12-000-210-740 or 12-000-220-740 or 12-000-230-740 or 12-000-240-740 or 12-000-262-740 or 12-000-290-740 or 12-000-300-740	Capital Outlay - Undist. - Equipment	Depreciation of equipment furniture costing \$2,000 or greater per unit.
	730e	Depreciation of Pupil Transportation Vehicles	12-000-270-740	Capital Outlay - Undist. - Equipment	Depreciation of equipment and furniture \$2,000 or greater per unit
	730f	Depreciation of Non-Public Transportation Vehicles	12-000-290-740	Capital Outlay - Undist. - Equipment	Depreciation of equipment and furniture \$2,000 or greater per unit
	740 Depreciation of School Facilities and Improvements				
	740a	Depreciation of School Facilities	40-701-510-911	Debt Service - Depreciation	
	740b	Depreciation of Improvements to School Facilities (Non-Leasehold)	40-701-510-911	Debt Service - Depreciation	
	750	Depreciation of Leasehold Improvements to School Facilities	40-701-510-911	Debt Service - Depreciation	
	760	Other Expenses for Maintenance of School Facilities	11-000-262-490	Undist. Expend. - Other Oper. & Maint. of Plant	Other Purchased Property Services
	770 Maintenance of Administrative Facilities				
	770a	Salaries for Maintenance of Administrative Facilities	11-000-262-100	Undist. Expend. - Other Oper. & Maint. of Plant	Salaries
	770b	Contracted Services for Maintenance of Administrative Facilities	11-000-262-420	Undist. Expend. - Other Oper. & Maint. of Plant	Cleaning, Repairing & Maint Services
	770c	Depreciation of Administrative Facilities	40-701-510-911	Debt Service - Depreciation	
	770d	Depreciation of Improvements to Administrative Facilities (Non-Leasehold)	40-701-510-911	Debt Service - Depreciation	

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	770e	Depreciation of Leasehold Improvements to Administrative Facilities	40-701-510-911	Debt Service - Depreciation	
	770f	Other Expenses for Maintenance of Administrative Facilities	11-000-262-490 or 11-000-262-590 or 11-000-262-610 or 11-000-262-800	Undist. Expend. - Other Oper. & Maint. of Plant	Other Purchased Property Services Miscellaneous Purchased Services General Supplies Other Objects
800	FIXED CHARGES				
	810	School Contributions to Employee Retirement			
	810a	Social Security Contribution for Administrative Personnel	11-000-230-205 or 11-000-240-205 or 11-000-290-205 or 11-000-291-220	<u>Allocated - Support Services - General Administration</u> <u>Allocated - Support Services - School Administration</u> <u>Allocated - Business and Other Support Services</u> <u>Unallocated Benefits</u>	<u>Social Security Contributions</u>
	810b	Social Security Contribution for All Other Personnel	11-200-100-205 or 11-201-100-205 to 11-222-100-205 or 11-320-100-205 or 11-000-291-220 or 11-000-211-205 to 11-000-223-205	<u>Special Education - Instruction</u> <u>Special Education - Instruction by Program Type</u> <u>Special Education - Instruction by Program Type</u> <u>Special Vocational Programs-Instruction</u> <u>Undistributed. Expend. Health Services, Other Support Serv.</u> <u>Students, Other Support Serv. Student Reg. Improvement of</u> <u>Instruct. Serv. Edu. Media Serv/Sch. Library, Instructional Staff</u> <u>Training Serv.</u>	<u>Social Security Contributions</u>
	810c	Pension Contribution for Administrative Personnel	11-000-230-232 or 11-000-240-232 or 11-000-290-232 or 11-000-291-232	<u>Allocated - Support Services - General Administration</u> <u>Allocated - Support Services - School Administration</u> <u>Allocated - Business and Other Support Services</u> <u>Unallocated Benefits</u>	<u>Pension Contributions</u>
	810d	Pension Contribution for All Other Personnel	11-200-100-232 or 11-201-100-232 to 11-222-100-232 or 11-320-100-232 or 11-000-291-232 or 11-000-211-232 to 11-000-223-232	<u>Special Education - Instruction</u> <u>Special Education - Instruction by Program Type</u> <u>Special Education - Instruction by Program Type</u> <u>Special Vocational Programs - Instruction</u> <u>Unallocated Benefits</u> <u>Undistributed. Expend. Health Services, Other Support Serv.</u> <u>Students, Other Support Serv. Student Reg, Improvement of</u> <u>Instruct. Serv. Edu. Media Serv/Sch. Library, Instructional</u> <u>Staff Training Serv.</u>	<u>Pension Contributions</u>
	820	Insurance and Judgments			
	820a	Property Insurance			
	820a-1	Property Insurance for School Facilities	11-000-262-520	Undist. Expend. - Other Oper. & Maint. of Plant	Insurance
	820a-2	Property Insurance for Administrative Facilities	11-000-262-520	Undist. Expend. - Other Oper. & Maint. of Plant	Insurance
	820b	Employee Insurance			
	820b-1	Employee Insurance for Costs for Administrative Personnel	11-000-230-205 or 11-000-240-205 or 11-000-290-205 or 11-000-291-210 to 11-000-291-290	<u>Allocated - Support Services - General Administration</u> <u>Allocated - Support Services - School Administration</u> <u>Allocated - Business and Other Support Services</u> <u>Unallocated Benefits</u> <u>Unallocated Benefits</u>	<u>Unemployment compensation, workman's</u> <u>compensation, health benefits, tuition</u> <u>reimbursement and all other benefits</u>

**For Private Schools For the Disabled
Crosswalk of the 2001-2002 Chart of Accounts
To Handbook 2R2 for 2002-2003**

OLD CHART OF ACCOUNTS			NEW CHARTS OF ACCOUNTS		
			Account #	Program and Project/Function	Object
	820b-2	Employee Insurance for All Other Personnel	11-200-100-205 or 11-201-100-205 to 11-222-100-205 or 11-320-100-205 or 11-000-291-210 to 11-000-291-290 or 11-000-211-205 to 11-000-223-205	Special Education - Instruction <u>Special Education - Instruction by Program Type</u> <u>Special Education - Instruction by Program Type</u> <u>Special Vocational Programs - Instruction</u> Unallocated Benefits Unallocated Benefits <u>Undistrib. Expend. Health Services, Other Support Serv.</u> <u>Students, Other Support Serv. Student Reg. Improvement of</u> <u>Instruct. Serv. Edu. Media Serv/Sch. Library, Instructional Staff</u> <u>Training Serv.</u>	<u>Unemployment compensation, workman's compensation, health benefits, tuition reimbursement and all other benefits</u>
	820c	Liability Insurance	11-000-230-590	Undist. Expend. - Support Services - Gen. Admin	Other Purchased Services
	820d	Fidelity Bond Premiums	11-000-230-590	Undist. Expend. - Support Services - Gen. Admin	Other Purchased Services
	820e	Judgments Against the Private School	11-000-230-820	Undist. Expend. - Support Services - Gen. Admin	Judgment Against the School District
	830	Rental of Land and Buildings			
	830a	Rent for Land and Buildings for Instructional Purposes (School Facilities)	11-000-262-441	Undist. Expend. - Other Oper. & Maint. of Plant	Rental of Land & Bldg. - Other than Lease Purchase Agreement
	830b	Rent for Land and Buildings for Administrative Facilities	11-000-262-441	Undist. Expend. - Other Oper. & Maint. of Plant	Rental of Land & Bldg. - Other than Lease Purchase Agreement
	830c	Lease Commission Expense	11-000-290-832	Undist. Expend. - Other Oper. & Maint. of Plant	Interest on Lease Purchase Agreements
	840	Interest on Short-Term Cash Flow Loans	11-000-290-831	Undist. Expend. - Business and Other Support Services	Interest on Current Loans
	850	Interest on Secured Loans			
	850a	Interest on Secured Loans for Instructional Purposes	11-000-290-831	Undist. Expend. - Business and Other Support Services	Interest on Current Loans
	850b	Interest on All Other Secured Loans	11-000-290-831	Undist. Expend. - Business and Other Support Services	Interest on Current Loans
	860	Mortgage Interest			
	860a	Mortgage Interest on School Facilities	40-701-510-830	Debt Service - Interest	Interest on Current Loan
	860b	Mortgage Interest on Administrative Facilities	40-701-510-830	Debt Service - Interest	Interest on Current Loan
	870	Real Estate Taxes			
	870a	Real Estate Taxes on School Facilities	11-000-262-441	Undist. Expend. - Other Oper. & Maint. of Plant	Rental of Land & Bldg. - Other than Lease Purchase Agreement
	870b	Real Estate Taxes on Administrative Facilities	11-000-262-441	Undist. Expend. - Other Oper. & Maint. of Plant	Rental of Land & Bldg. - Other than Lease Purchase Agreement
	880	Other Fixed Charges	11-000-230-890 or 11-000-240-800 or 11-000-290-890	Undist. Expend. - Support Services - Gen. Admin Undist. Expend. - Support Services - Sch. Admin Undist. Expend. - Bus. & Other Support Serv.	Miscellaneous Expenditures Other Objects Miscellaneous Expenditures
	890	Income Taxes	11-000-230-890	Undist. Expend. - Support Services - Gen. Admin	Miscellaneous Expenditures

For Private Schools For the Disabled
Crosswalk of the 2001-2002 Chart of Accounts
To Handbook 2R2 for 2002-2003

<u>OLD CHART OF ACCOUNTS</u>			<u>NEW CHARTS OF ACCOUNTS</u>		
			<u>Account #</u>	<u>Program and Project/Function</u>	<u>Object</u>
900	FOOD SERVICES				
	910	Salaries for Food Services	11-000-310-100	Undist. Expend. - Food Services	Salaries
	920	Other Expense for Food Services	11-000-310-500 or 11-000-310-600 or 11-000-310-800	Undist. Expend. - Food Services	Food Services
1000	STUDENT-BODY ACTIVITIES				
	1010	Salaries for Student-Body Activities	11-401-100-100	School Sponsored Cocurricular Activities - Instruction	Salaries
	1020	Other Expense for Student-Body Activities	11-401-100-500 or 11-401-100-600 or 11-401-100-800	School Sponsored Cocurricular Activities - Instruction	Purchased Services Supplies & Materials Other Object
1100	NON-PUPIL TRANSPORTATION VEHICLES				
	1110	Non-Pupil Transportation Vehicle Insurance	11-000-211-500 to 11-000-223-500 or 11-000-262-520 or 11-000-290-500	Undist. Expend. - Attendance & Social Work Services through Instruction Staff Training Undist. Expend. - Other Oper. & Maint. of Plant Undist. Expend. - Bus. & Other Support Serv.	Other Purchased Services Other Purchased Services Insurance Other Purchased Services
	1120	Rental of Non-Pupil Transportation Vehicles	11-000-211-500 to 11-000-223-500 or 11-000-262-590 or 11-000-290-500	Undist. Expend. - Attendance & Social Work Services through Instruction Staff Training Undist. Expend. - Other Oper. & Maint. of Plant Undist. Expend. - Bus. & Other Support Serv.	Other Purchased Services Other Purchased Services Miscellaneous Purchased Services Other Purchased Services
	1130	Other Non-Pupil Transportation Vehicle Expense	11-000-211-800 to 11-000-223-800 or 11-000-262-800 or 11-000-290-890	Undist. Expend. - Attendance & Social Work Services through Instruction Staff Training Undist. Expend. - Other Oper. & Maint. of Plant Undist. Expend. - Bus. & Other Support Serv.	Other Objects Other Objects Other Objects Miscellaneous Expenditures