

**PRIVATE SCHOOLS FOR THE DISABLED  
COST CATEGORY ASSIGNMENTS FOR CALCULATIONS OF COST PERCENTAGES**

				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				<b>COST CATEGORIES</b>									
Line				Total	Cost	Category	Classroom		Support	Operations & Maintenance	Food	Extra	Costs Outside
Num.	<b>2001-2002 Chart of Accounts</b>			Account #	Costs	Totals	Instruction	Admin.	Services	of Plant	Services	Curricular	Calculation
	<b>100</b>	<b>ADMINISTRATION</b>											
		110	Salaries for Administration										
		110a	Salaries for Director's Office										
1			Director	11-000-230-100	x	x		x					
2			Assistant Director	11-000-230-100	x	x		x					
3			Administrative Secretary	11-000-230-100	x	x		x					
4			Clerical	11-000-230-100	x	x		x					
5			Secretary	11-000-230-100	x	x		x					
6			Other salaries for Director's Office (itemize)	11-000-230-100	x	x		x					
		110b	Salaries for the Office of Business Administration										
7			Business Manager	11-000-290-100	x	x		x					
8			Accountant	11-000-290-100	x	x		x					
9			Bookkeeper	11-000-290-100	x	x		x					
10			Administrative Assistant	11-000-290-100	x	x		x					
11			Other salaries for Office of Business Administration	11-000-290-100	x	x		x					
12		110c	Salaries for Legal Services	11-000-230-339	x	x		x					
13		110d	Other Salaries for Administration	11-000-290-100	x	x		x					
		110e	Salaries for Principals										
14			Principals	11-000-240-103	x	x		x					
15			Assistant Principals	11-000-240-103	x	x		x					
16			Vice Principals	11-000-240-103	x	x		x					
17		110f	Salaries for Supervisors of Instruction	11-000-221-102 or 11-000-223-102	x	x			x				
		120	Contracted Services for Administration										
18		120a	School Accountant's Fee	11-000-230-339	x	x		x					
19		120b	Annual School Auditor's	11-000-230-339	x	x		x					
20		120c	Legal Fees (all legal fees except below)	11-000-230-331	x	x		x					
21		120c	Legal Fees (only for defending or initiating litigation)	11-000-230-332	x								x
22		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	x	x		x					
		130	Other Expenses for Administration										
23		130a	Administration - Dues and Memberships	11-000-230-890	x	x		x					
24		130b	Conference and Meetings	11-000-230-890	x	x		x					
25		130c	Postage	11-000-230-530	x	x		x					
26		130d	Printing and Publishing	11-000-290-600	x	x		x					
27		130e	Office Supplies	11-000-290-600	x	x		x					
28		130f	Equipment Rental	11-000-230-590	x	x		x					
29		130g	Contributions	11-000-230-890	x	x		x					
30		130h	Advertising for Personnel	11-000-230-590 or 11-000-230-890	x	x		x					
31		130i	Travel by Administrative Personnel	11-000-230-890 or 11-000-240-800	x	x		x					
32		130j	Miscellaneous Expenses for Administration	11-000-230-890	x	x		x					
33		130k	Uncollected Accounts Receivable (bad debts)	11-000-230-890	x	x		x					

				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				COST CATEGORIES									
Line					Total	Cost	Classroom		Support	Operations &	Food	Extra	Costs Outside
Num.	2001-2002 Chart of Accounts			Account #	Costs	Totals	Instruction	Admin.	Services	of Plant	Services	Curricular	Calculation
34	130l	Advertising the school (Restricted)		11-000-230-891	x	x		x					
35	130m	Advertising the school (Unrestricted)		11-000-230-890	x	x		x					
36	130n	Entertainment		11-000-230-892	x	x		x					
36	140	Charges From Parent Organizations		11-000-230-890	x	x		x					
	<b>200</b>	<b>INSTRUCTION</b>											
	213	Salaries of Special Class Instruction											
37	213a	Salaries of Special Class Teachers		11-200-100-101 or 11-201-100-101 to 11-222-100-101	x	x	x						
38	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	x	x	x						
39	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	x	x	x						
40	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	x	x	x						
	214	Salaries for Regular Class Instruction											
41	214a	Salaries of Physical Education Teachers		11-200-100-104 or 11-201-100-104 to 11-222-100-104	x	x	x						
42	214b	Salaries of Vocational Education Teachers		11-320-100-101	x	x	x						
	214c	Salaries of Other Regular Class Teachers											
43		Art		11-200-100-104 or 11-201-100-104 to 11-222-100-104	x	x	x						
44		English		11-200-100-104 or 11-201-100-104 to 11-222-100-104	x	x	x						
45		History		11-200-100-104 or 11-201-100-104 to 11-222-100-104	x	x	x						
46		Math		11-200-100-104 or 11-201-100-104 to 11-222-100-104	x	x	x						
47		Reading		11-200-100-104 or 11-201-100-104 to 11-222-100-104	x	x	x						
48		Science		11-200-100-104 or 11-201-100-104 to 11-222-100-104	x	x	x						
49		Social Studies		11-200-100-104 or 11-201-100-104 to 11-222-100-104	x	x	x						

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			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
								COST CATEGORIES				
Line				Total	Cost	Classroom		Support	Operations &	Food	Extra	Costs Outside
Num.		2001-2002 Chart of Accounts	Account #	Costs	Totals	Instruction	Admin.	Services	of Plant	Services	Curricular	Cost Category
												Calculation
50		Other Languages	11-200-100-104 or 11-201-100-104 to 11-222-100-104	x	x	x						
51		Other Subject Areas	11-200-100-104 or 11-201-100-104 to 11-222-100-104	x	x	x						
		214d Other Salaries for Regular Class Instruction										
52		Aides	11-200-100-106 or 11-201-100-106 to 11-222-100-106 or 11-320-100-106	x	x	x						
53		Assistants	11-200-100-106 or 11-201-100-106 to 11-222-100-106 or 11-320-100-106	x	x	x						
54		Substitutes	11-200-100-106 or 11-201-100-106 to 11-222-100-106 or 11-320-100-106	x	x	x						
		215 Other Instructional Staff Salaries										
55		Counselors	11-000-216-100	x	x	x		[ x ]				
56		Curriculum Development	11-000-216-100	x	x	x		[ x ]				
57		Learning Consultants	11-000-216-100	x	x	x		[ x ]				
58		Librarians	11-000-222-101	x	x	x		[ x ]				
59		Occupational Therapists	11-000-216-100	x	x	x		[ x ]				
60		Physical Therapists	11-000-216-100	x	x	x		[ x ]				
61		Psychologists	11-000-216-100	x	x	x		[ x ]				
62		Social Workers	11-000-211-100	x	x	x		[ x ]				
63		Speech Therapists	11-000-216-100	x	x	x		[ x ]				
64		Speech Teachers	11-000-216-100	x	x	x		[ x ]				
65		Other Instructional Staff Salaries (Itemize)	11-000-216-100	x	x	x		[ x ]				
		216 Salaries of Secretarial and Clerical Assistants										
66		Salaries of Secretarial and Clerical Assistants	11-000-211-100	x	x			x				
67		Salaries of Secretarial and Clerical Assistants	11-000-213-100	x	x			x				
68		Salaries of Secretarial and Clerical Assistants	11-000-218-105	x	x			x				
69		Salaries of Secretarial and Clerical Assistants	11-000-221-105	x	x			x				
70		Salaries of Secretarial and Clerical Assistants	11-000-222-100	x	x			x				
71		Salaries of Secretarial and Clerical Assistants	11-000-223-100	x	x			x				
72		Salaries of Secretarial and Clerical Assistants	11-000-240-105	x	x		x					
73		220 Textbooks	11-200-100-640 or 11-201-100-640 to 11-222-100-640 or 11-320-100-640	x	x	x						

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				<b>COST CATEGORIES</b>									
Line				Total	Cost	Classroom			Operations & Maintenance	Food	Extra	Costs Outside	
Num.	<b>2001-2002 Chart of Accounts</b>			Account #	Costs	Totals	Instruction	Admin.	Support Services	of Plant	Services	Curricular	Calculation
	230	School Libraries and Audio-Visual Materials											
73	230a	School Library Books		11-000-222-600	x	x	x		[ x ]				
74	230b	Periodicals and Newspaper		11-000-222-600	x	x	x		[ x ]				
75	230c	Audio-Visual Materials		11-000-222-600	x	x	x		[ x ]				
76	230d	Other School Library Expense		11-000-222-600	x	x	x		[ x ]				
77	240	Teaching Supplies		11-200-100-610 or 11-201-100-610 to 11-222-100-610 or 11-320-100-610	x	x	x						
	250	Other Expenses for Instruction											
78	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	x	x	x						
79	250b	Travel Expenses for Instruction		11-200-100-500 or 11-201-100-500 to 11-222-100-500 or 11-320-100-500	x	x	x						
80	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	x	x	x						
81	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	x	x	x						
82	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	x	x	x						
83	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	x	x	x						

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				<b>COST CATEGORIES</b>									
Line				Total	Cost	Classroom			Operations & Maintenance	Food	Extra	Costs Outside	
Num.	<b>2001-2002 Chart of Accounts</b>			Account #	Costs	Totals	Instruction	Admin.	Support Services	of Plant	Services	Curricular	Cost Category Calculation
84	250g	Other 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	x	x	x						
85	250	Other Expenses - Consultants		11-000-216-320 or 11-200-100-320	x	x	x		[ x ]				
	<b>300</b>	<b>ATTENDANCE SERVICES</b>											
86	310	Salaries for Attendance Services		11-000-211-100	x	x			x				
87	320	Other Expenses for Attendance Services		11-000-211-600 or 11-000-211-500 or 11-000-211-800	x	x			x				
	<b>400</b>	<b>HEALTH SERVICES FOR PRIVATE SCHOOLS</b>											
	410	Salaries for Health Services											
88		Physician		11-000-213-100	x	x			x				
89		Psychiatrist		11-000-213-100	x	x			x				
90		Psychologist		11-000-213-101	x	x	x		[ x ]				
		School Nurse		11-000-213-100	x	x	x		[ x ]				
		Secretarial and Clerical		11-000-213-100	x	x			x				
91	420	Other Expenses for Health Services		11-000-213-300 or 11-000-213-500 or 11-000-213-600	x	x			x				
	<b>500</b>	<b>PUPIL TRANSPORTATION SERVICES</b>											
92	510	Salaries for Pupil Transportation		11-000-270-109	x								x
93	520	Contracted Services and Public Carriers		11-000-270-512	x								x
94	530	Pupil Transportation Insurance		12-000-270-593	x								x
95	540	Rental of Pupil Transportation Vehicles		11-000-270-442	x								x
96	550	Other Expenses for Pupil Trans. - Operation and Maintenance		11-000-270-593 or 11-000-270-600 or 11-000-270-890	x								x
	<b>600</b>	<b>OPERATION OF PLANT</b>											
97	610	Salaries for Operation of School Facilities		11-000-262-100	x	x				x			
98	620	Contracted Services for Operation of School Facilities		11-000-262-420 or 11-000-262-490 or 11-000-262-590	x	x				x			
99	630	Heat for School Facilities		11-000-262-620	x	x				x			
	640	Utilities, Except Heat for School Facilities											
100	640a	Electricity		11-000-262-620	x	x				x			
101	640b	Gas		11-000-262-620	x	x				x			
102	640c	Telephone (does not include phone lines for Internet for Instr.)		11-000-230-530	x	x		x					
103	640d	Other Utilities		11-000-262-620	x	x				x			
104	650	Supplies for Operation of School Facilities, Except Utilities		11-000-262-610	x	x				x			

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Line Num.	2001-2002 Chart of Accounts	Account #	Description	(1) Account #	(2) Total Costs	(3) Cost Category Totals	(4) Classroom Instruction	(5) Admin.	COST CATEGORIES					(10) Costs Outside Cost Category Calculation
									(6) Support Services	(7) Operations & Maintenance of Plant	(8) Food Services	(9) Extra Curricular		
105	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	x	x				x				
	670		Operation of Administrative Facilities											
106	670a		Salaries for Operation of Administrative Facilities	11-000-262-100	x	x				x				
107	670b		Contracted Services for Operation of Administrative Facilities	11-000-262-420 or 11-000-262-490 or 11-000-262-590	x	x				x				
	670c		Utilities for Administrative Facilities											
108	670c-1		Telephone	11-000-230-530	x	x		x						
109	670c-2		All Other Utilities	11-000-262-620	x	x				x				
110	670d		Supplies and Other Expenses for Operation of Administrative Facilities	11-000-262-610	x	x				x				
	700		<b>MAINTENANCE OF PLANT</b>											
111	710		Salaries for Maintenance of School Facilities	11-000-262-100	x	x				x				
112	720		Contracted Services for Maintenance of School Facilities	11-000-262-420	x	x				x				
	730		Purchase/Depreciation of Equipment											
113	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	x	x	x							[ x ]
114	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 11-000-290-600	x	x								[ x ] [ x ] [ x ] [ x ] [ x ] [ x ]
115	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	x									x
116	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	x									x
117	730e		Depreciation of Pupil Transportation Vehicles	12-000-270-740	x									x
118	730f		Depreciation of Non-Public Transportation Vehicles	12-000-290-740	x									x

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						Cost			COST CATEGORIES				Costs Outside
Line				Total	Category	Classroom			Support	Operations & Maintenance	Food	Extra	Cost Category
Num.	2001-2002 Chart of Accounts			Account #	Costs	Totals	Instruction	Admin.	Services	of Plant	Services	Curricular	Calculation
	740	Depreciation of School Facilities and Improvements											
119	740a	Depreciation of School Facilities		40-701-510-911	x								x
120	740b	Depreciation of Improvements to School Facilities (Non-Leasehold)		40-701-510-911	x								x
121	750	Depreciation of Leasehold Improvements to School Facilities		40-701-510-911	x								x
122	760	Other Expenses for Maintenance of School Facilities		11-000-262-490	x	x				x			
	770	Maintenance of Administrative Facilities											
123	770a	Salaries for Maintenance of Administrative Facilities		11-000-262-100	x	x				x			
124	770b	Contracted Services for Maintenance of Administrative Facilities		11-000-262-420	x	x				x			
125	770c	Depreciation of Administrative Facilities		40-701-510-911	x								x
126	770d	Depreciation of Improvements to Administrative Facilities (Non-Leasehold)		40-701-510-911	x								x
127	770e	Depreciation of Leasehold Improvements to Administrative Facilities		40-701-510-911	x								x
128	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	x	x				x			
	<b>800</b>	<b>FIXED CHARGES</b>											
	810	School Contributions to Employee Retirement											
	810a	Social Security Contribution for Administrative Personnel											
129		Social Security Contribution for Administrative Personnel		11-000-230-205	x	x		x					
130		Social Security Contribution for Administrative Personnel		11-000-240-205	x	x		x					
131		Social Security Contribution for Administrative Personnel		11-000-290-205	x	x		x					
132		Social Security Contribution for Administrative Personnel		11-000-291-220	x	x		x					
	810b	Social Security Contribution for All Other Personnel											
133		Social Security Contribution for All Other Personnel		11-200-100-205	x	x	x						
134		Social Security Contribution for All Other Personnel		11-201-100-205 to 11-222-100-205	x	x	x						
135		Social Security Contribution for All Other Personnel		11-320-100-205	x	x	x						
136		Social Security Contribution for All Other Personnel		11-000-291-220	x	x	x		x	x	x		
137		Social Security Contribution for All Other Personnel		11-000-211-205	x	x			x				
138		Social Security Contribution for All Other Personnel		11-000-223-205	x	x			x				
139	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	x								x

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				<b>COST CATEGORIES</b>									
Line				Total	Cost	Classroom			Operations & Maintenance	Food	Extra	Costs Outside	
Num.	<b>2001-2002 Chart of Accounts</b>			Account #	Costs	Totals	Instruction	Admin.	Support Services	of Plant	Services	Curricular	Cost Category Calculation
	810d	Pension Contribution for All Other Personnel											
140		Pension Contribution for All Other Personnel		11-200-100-232	x								x
141		Pension Contribution for All Other Personnel		11-201-100-232 to 11-222-100-232	x								x
142		Pension Contribution for All Other Personnel		11-320-100-232	x								x
143		Pension Contribution for All Other Personnel		11-000-291-232	x								x
144		Pension Contribution for All Other Personnel		11-000-211-232	x								x
145		Pension Contribution for All Other Personnel		11-000-223-232	x								x
	820	Insurance and Judgments											
	820a	Property Insurance											
146	820a-1	Property Insurance for School Facilities		11-000-262-520	x	x				x			
147	820a-2	Property Insurance for Administrative Facilities		11-000-262-520	x	x				x			
	820b	Employee Insurance											
	820b-1	Employee Insurance for Costs for Administrative Personnel											
148		Employee Insurance for Costs for Administrative Personnel		11-000-230-205	x	x		x					
149		Employee Insurance for Costs for Administrative Personnel		11-000-240-205	x	x		x					
150		Employee Insurance for Costs for Administrative Personnel		11-000-290-205	x	x		x					
151		Employee Insurance for Costs for Administrative Personnel		11-000-291-210 to 11-000-291-290	x	x		x					
	820b-2	Employee Insurance for All Other Personnel											
152		Employee Insurance for All Other Personnel		11-200-100-205	x	x	x						
153		Employee Insurance for All Other Personnel		11-201-100-205 to 11-222-100-205	x	x	x						
154		Employee Insurance for All Other Personnel		11-320-100-205	x	x	x						
155		Employee Insurance for All Other Personnel		11-000-291-210 to 11-000-291-290	x	x	x		x	x	x		
156		Employee Insurance for All Other Personnel		11-000-211-205	x	x			x				
157		Employee Insurance for All Other Personnel		11-000-223-205	x	x			x				
158	820c	Liability Insurance		11-000-230-590	x	x		x					
159	820d	Fidelity Bond Premiums		11-000-230-590	x	x		x					
160	820e	Judgments Against the Private School		11-000-230-820	x								x
	830	Rental of Land and Buildings											
161	830a	Rent for Land and Buildings for Instructional Purposes (School Facilities)		11-000-262-441	x								x
162	830b	Rent for Land and Buildings for Administrative Facilities		11-000-262-441	x								x
163	830c	Lease Commission Expense		11-000-290-832	x								x
164	840	Interest on Short-Term Cash Flow Loans		11-000-290-831	x								x
	850	Interest on Secured Loans											
165	850a	Interest on Secured Loans for Instructional Purposes		11-000-290-831	x								x
166	850b	Interest on All Other Secured Loans		11-000-290-831	x								x

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				<b>COST CATEGORIES</b>									
Line				Cost		Classroom			Operations & Maintenance	Food	Extra	Costs Outside	
Num.	<b>2001-2002 Chart of Accounts</b>			Account #	Costs	Totals	Instruction	Admin.	Support Services	of Plant	Services	Curricular	Calculation
	860	Mortgage Interest											
167	860a	Mortgage Interest on School Facilities		40-701-510-830	x								x
168	860b	Mortgage Interest on Administrative Facilities		40-701-510-830	x								x
	870	Real Estate Taxes											
169	870a	Real Estate Taxes on School Facilities		11-000-262-441	x								x
170	870b	Real Estate Taxes on Administrative Facilities		11-000-262-441	x								x
171	880	Other Fixed Charges		11-000-230-890 or 11-000-240-800 or 11-000-290-890	x	x		x					
172	890	Income Taxes		11-000-230-890	x								x
	<b>900</b>	<b>FOOD SERVICES</b>											
173	910	Salaries for Food Services		11-000-310-100	x	x					x		
174	920	Other Expense for Food Services		11-000-310-500 or 11-000-310-600 or 11-000-310-800	x	x					x		
	<b>1000</b>	<b>STUDENT-BODY ACTIVITIES</b>											
175	1010	Salaries for Student-Body Activities		11-401-100-100	x	x						x	
176	1020	Other Expense for Student-Body Activities		11-401-100-500 or 11-401-100-600 or 11-401-100-800	x	x						x	
	<b>1100</b>	<b>NON-PUPIL TRANSPORTATION VEHICLES</b>											
177	1110	Non-Pupil Transportation Vehicle Insurance		11-000-211-500 to 11-000-223-500	x	x			x				
178		Non-Pupil Transportation Vehicle Insurance		11-000-262-520	x	x				x			
179		Non-Pupil Transportation Vehicle Insurance		11-000-290-500	x	x		x					
180	1120	Rental of Non-Pupil Transportation Vehicles		11-000-211-500 to 11-000-223-500	x	x			x				
181		Rental of Non-Pupil Transportation Vehicles		11-000-262-590	x	x				x			
182		Rental of Non-Pupil Transportation Vehicles		11-000-290-500	x	x		x					
183	1130	Other Non-Pupil Transportation Vehicle Expense		11-000-211-800 to 11-000-223-800	x	x			x				
184		Other Non-Pupil Transportation Vehicle Expense		11-000-262-800	x	x				x			
185		Other Non-Pupil Transportation Vehicle Expense		11-000-290-890	x	x		x					