

# REIMBURSABLE COST MANUAL

July 1, 2012 – June 30, 2013

## Crosswalk of Changes

Please use the following guide to reference specific content changes to the 2012-13 Reimbursable Cost Manual by Section.

### INTRODUCTION

- **Users of this Manual** – See page 3 for changes.

### SECTION I – DEFINITIONS

- **4. Less-Than-Arm's-Length (LTAL) Relationship and Conflicts of Interest** – See subsections B., C., and G. for changes. (pages 6-8)
- **7. Full-Time Equivalent (FTE) Enrollment** - See subsections G.(1)a., and G.(1)b. for changes. (page 10)

### SECTION II – COST PRINCIPLES

- **13. Compensation for Personal Services** – See subsections A.(4)b., A.(4)d., A.(10), and A.(12) for changes. (pages 18-20)
- **14. Consultants** – See subsection A.(1) for changes. (page 23)
- **28. Interest Costs** – See subsections A., C.(5), and C.(6) for changes. (pages 30-31)
- **30. Meetings and Conferences** – See subsection B. for changes. (page 32)
- **39. Purchase of Services** – See subsection C. for changes. (page 35)
- **41. Rent** – See subsection B.(5) for changes. (page 37)
- **44. Revenues** – See subsection A.(1) for changes. (page 38)
- **47. Software Development and Maintenance Costs** – See page 39 for changes.
- **48. Special Education Itinerant Teacher Services** – See subsections A.(1), and A.(3) for changes. (page 40)
- **50. Start-Up Costs** – See pages 40-41 for changes.
- **52. Students' Activities** – See page 41 for changes.
- **56. Taxes** – See subsection C. for changes. (page 43)
- **57. Telephone/Communication Equipment** – See subsection C. for changes. (page 43)
- **59. Travel** – See subsection B. for changes. (page 44)

### SECTION III – GENERAL REQUIREMENTS

- **1. Recordkeeping** – See subsections D., F.(1), and G. for changes. (page 47)
- **2. Accounting Requirements** – See subsections D., and E. for changes. (pages 49-50)

### SECTION IV – TUITION RATE-SETTING METHODOLOGY

- **2. Tuition Rate Adjustments** – See subsection A. for changes. (page 51)
- **3. Close-Down Policy and Procedures** – See subsection A.(1) for changes. (page 52)

### SECTION V – INDEX

- See Index for changes. (page 54)

### SECTION VI – APPENDICES

- See Appendix A-2 – Categorization of Revenues for changes. (page 58)
- See Appendix C – Travel Guideline for changes. (page 60)
- See Appendix D – See section II. for changes. (pages 64)