

REIMBURSABLE COST MANUAL

July 1, 2011 – June 30, 2012

Crosswalk of Changes

Please use the following guide to reference specific content changes to the 2011-12 Reimbursable Cost Manual by Section.

SECTION I – DEFINITIONS

- **4. Less-Than-Arm's-Length (LTAL) Relationship and Conflicts of Interest** – See subsections B., C., D., E., and G. for changes. (pages 6-8)
- **7. Full-Time Equivalent (FTE) Enrollment** - See subsections E., and G.(3) for changes. (pages 9-10)
- **8. Close Down** (page 10)
- **10. Reasonable Cost** – See subsection A. for changes (page 11)

SECTION II – COST PRINCIPLES

- **2. Administration** – See subsection B. for changes. (page 12)
- **3. Advertising** – See subsection B., and C. for changes (page 13)
- **9. Capital Expenditures** – See subsections A.(2), A.(5), A.(6), and B.(5) for changes. (pages 15-17)
- **10. Charges from Parent or Related Organizations** (page 17)
- **14. Compensation for Personal Services** – See subsections A.(4)a., A.(5), A.(9), A.(10), A.(12), and B.(2)(e) for changes. (pages 18-21)
- **15. Consultants** – See subsection A.(1) for changes. (page 23)
- **18. Depreciation/Amortization** – See subsection A.(1) for changes. (page 24)
- **23. Food** – See subsections A., and A.(1) for changes. (page 28)
- **25. Gifts** – (page 29)
- **29. Interest Costs** – See subsections A., B., C.(3), and C.(6) for changes. (pages 30-31)
- **48. Software Development** – See subsections A.(1), A.(2), and B. for changes. (page 40)
- **55. Supplies and Materials (Non-Household)** – See subsection B. for changes. (page 43)
- **56. Taxes** – See subsection C. for changes. (page 43)
- **57. Telephone/Communication Equipment** – See subsection C. for changes. (page 43)
- **59. Travel** – See subsection D.(5) for changes. (page 45)

SECTION III – GENERAL REQUIREMENTS

- **1. Recordkeeping** – See subsections C.(1), and D. for changes. (pages 46-47)
- **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 F. for changes. (page 53)
- **3. Close-Down Policy and Procedures** – See subsections B.(1), B.(1)(i), and B.(1)(ii) for changes. (pages 53-54)

SECTION V – INDEX

- See Index for changes. (page 55)

SECTION VI – APPENDICES

- See Appendix A-2 – Categorization of Revenues for changes. (page 59)
- See Appendix E – See Acronyms for changes. (pages 66-67)
- See Appendix F – See Statement on the Governance Role of a Trustee or Board Member for changes. (page 69)