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

- 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)
- 10. Charges from Parent or Related Organizations (page 17)
- 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)
- 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)

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)