

Special Education Expenditure Coding Examples

1. High School Special Education Teacher paid with IDEA Part B federal revenue

FUND CODE	FUNCTION CODE	OBJECT CODE	LOCATION CODE	SOURCE CODE	PROJECT CODE
XXX	1221	6100	1050	4	44100

2. Middle School Special Education Teacher paid with HNF federal revenue and state revenue

FUND CODE	FUNCTION CODE	OBJECT CODE	LOCATION CODE	SOURCE CODE	PROJECT CODE
XXX	1221	6100	3020	4	43703
XXX	1221	6100	3020	3	12210

3. Special Education Process Coordinator paid with IDEA Part B federal revenue and local revenue

FUND CODE	FUNCTION CODE	OBJECT CODE	LOCATION CODE	SOURCE CODE	PROJECT CODE
XXX	2329	6100		4	44100
XXX	2329	6100		1	12210

4. Materials/Supplies for serving students in the Occupational Therapy room paid with state revenue

FUND CODE	FUNCTION CODE	OBJECT CODE	LOCATION CODE	SOURCE CODE	PROJECT CODE
XXX	2162	6400	1050	3	12210
XXX	2162	6400	3020	3	12210
XXX	2162	6400	4020	3	12210

5. Contracted Physical Therapist providing services to IEP students only in middle school and elementary school paid with local revenue

FUND CODE	FUNCTION CODE	OBJECT CODE	LOCATION CODE	SOURCE CODE	PROJECT CODE
XXX	2172	6300	3020	1	12210
XXX	2172	6300	4020	1	12210

6. Speech Pathologist (employee) providing services to IEP students only in high school and middle school paid with state revenue

FUND CODE	FUNCTION CODE	OBJECT CODE	LOCATION CODE	SOURCE CODE	PROJECT CODE
XXX	2152	6100	1050	3	12210
XXX	2152	6100	3020	3	12210

7. Materials/Supplies for use as part of instruction for an elementary Special Education classroom paid with county revenue

FUND CODE	FUNCTION CODE	OBJECT CODE	LOCATION CODE	SOURCE CODE	PROJECT CODE
XXX	1221	6400	4020	2	12210

8. Instructional supplies for ECSE classroom paid with state revenue

FUND CODE	FUNCTION CODE	OBJECT CODE	LOCATION CODE	SOURCE CODE	PROJECT CODE
XXX	1281	6400	4020	3	12810

9. Proportionate Share services for elementary aged child with services plan provided by Special Education teacher paid with IDEA Part B federal revenue

FUND CODE	FUNCTION CODE	OBJECT CODE	LOCATION CODE	SOURCE CODE	PROJECT CODE
XXX	1224	6100		4	44100

10. Mileage for purposes of providing Proportionate Share services to a student with services plan paid with IDEA Part B federal revenue

FUND CODE	FUNCTION CODE	OBJECT CODE	LOCATION CODE	SOURCE CODE	PROJECT CODE
XXX	2557	6300		4	44100

11. Child Find costs for parentally placed private/ homeschooled students paid with state revenue

FUND CODE	FUNCTION CODE	OBJECT CODE	LOCATION CODE	SOURCE CODE	PROJECT CODE
XXX	2329	6300		3	12210

12. Professional Development for Sped Director (Autism conference) paid with local revenue

FUND CODE	FUNCTION CODE	OBJECT CODE	LOCATION CODE	SOURCE CODE	PROJECT CODE
XXX	2213	6300	1050	1	12210
XXX	2213	6300	3020	1	12210
XXX	2213	6300	4020	1	12210

13. ECSE Teacher paid with IDEA-611 ECSE federal, IDEA-619 ECSE federal and state revenue

FUND CODE	FUNCTION CODE	OBJECT CODE	LOCATION CODE	SOURCE CODE	PROJECT CODE
XXX	1281	6100	4020	4	44200
XXX	1281	6100	4020	4	44201
XXX	1281	6100	4020	3	12810

14. Tuition for high school student with disability to private agency paid with HNF federal revenue

FUND CODE	FUNCTION CODE	OBJECT CODE	LOCATION CODE	SOURCE CODE	PROJECT CODE
XXX	1933	6300	1050	4	43703

15. ECSE Director's salary paid with IDEA 611-ECSE federal and IDEA-ECSE 619 ECSE federal revenue

FUND CODE	FUNCTION CODE	OBJECT CODE	LOCATION CODE	SOURCE CODE	PROJECT CODE
XXX	2329	6100		4	44200
XXX	2329	6100		4	44201