

EXPENDITURE CODE STRUCTURE - SPECIAL EDUCATION

| Fund Type | Function Code | Object Code | Location Code | Source of Funds | Project Code | | |
|---|---------------|-------------|------------------|-------------------------------|------------------------|-------------|------|
| 3 Digits | 4 Digits | 4 Digits | 4 Digits | 1 Digit | 5 Digits | | |
| FUND TYPE DESCRIPTION | | | FUND CODE | OBJECT DESCRIPTION | | OBJECT CODE | |
| General Fund | | | 10X | Certificated Teacher Salaries | | 6110 | |
| Teachers Fund | | | 20X | Classified Salaries | | 6150 | |
| Debt Service Fund | | | 30X | Employee Benefits | | 6200 | |
| Capital Projects Fund | | | 40X | Purchased Services | | 6300 | |
| FUNCTION CODE DESCRIPTION (SPECIAL EDUCATION) | | | PROG | FUNCTION CODE | | | |
| Behavioral Professional/Behavioral Therapist | | | Both | 2191 | Supplies and Materials | | 6400 |
| <i>Building Maintenance/Janitorial Services (2541-2549)</i> | | | <i>Both</i> | <i>2540</i> | Capital Outlay | | 6500 |
| Case Management | | | Both | 2191 | | | |
| <i>Child Find Costs</i> | | | <i>Both</i> | <i>2329</i> | | | |
| Coordinated Early Intervening Service (CEIS) (all costs) | | | Sped K-12 | 1223 | | | |
| Counseling Services | | | Both | 2122 | | | |
| <i>Director</i> | | | <i>Both</i> | <i>2329</i> | | | |
| Educational Diagnostician | | | Both | 2191 | | | |
| <i>Facilities Range (codes in 4000 range)</i> | | | <i>Both</i> | <i>4000</i> | | | |
| IEP Tracking Software | | | Both | 2125 | | | |
| Interpreter | | | Both | 2152 | | | |
| <i>Legal fees for Child Complaint (Local, County or State Funds Only)</i> | | | <i>Both</i> | <i>2311</i> | | | |
| <i>Supplies/Equipment for Director/Process Coordinator</i> | | | <i>Both</i> | <i>2329</i> | | | |
| Supplies/Equipment used for ECSE classroom instruction | | | ECSE | 1281 | | | |
| Supplies/Equipment used for sped classroom instruction | | | Sped K-12 | 1221 | | | |
| <i>Supplies/Equipment used for therapy (codes 2152, 2162, 2172, 2182)</i> | | | <i>Both</i> | <i>2100</i> | | | |
| Nurse - Personal/School | | | Both | 2134 | | | |
| Occupational Therapy | | | Both | 2162 | | | |
| Orientation & Mobility Specialist | | | Both | 2191 | | | |
| Other Related Services Personnel | | | Both | 2191 | | | |
| Paraprofessional - Extended School Year (ESY) ECSE | | | ECSE | 1281 | | | |
| Paraprofessional - Extended School Year (ESY) | | | Sped K-12 | 1221 | | | |
| Paraprofessional ECSE | | | ECSE | 1281 | | | |
| Paraprofessional | | | Sped K-12 | 1221 | | | |
| Physical Therapy | | | Both | 2172 | | | |
| <i>Process Coordinator</i> | | | <i>Both</i> | <i>2329</i> | | | |
| <i>Professional Development Range (codes in the 2200 range)</i> | | | <i>Both</i> | <i>2200</i> | | | |
| Proportionate Share Services (all non-transportation costs) | | | Sped K-12 | 1224 | | | |
| Psychological Services | | | Both | 2142 | | | |
| <i>Secretary</i> | | | <i>Both</i> | <i>2329</i> | | | |
| Service Area Direction - Occupational (supervision, not providing direct services) | | | Both | 2161 | | | |
| Service Area Direction - Physical (supervision, not providing direct services) | | | Both | 2171 | | | |
| Service Area Direction - Speech (supervision, not providing direct services) | | | Both | 2151 | | | |
| Service Area Direction - Visually Impaired (supervision, not providing direct services) | | | Both | 2181 | | | |
| Social Worker | | | Both | 2113 | | | |
| Speech/Language Therapy, Pathology and Audiology Services | | | Both | 2152 | | | |
| Substitute Teacher ECSE | | | ECSE | 1281 | | | |
| Substitute Teacher | | | Sped K-12 | 1221 | | | |
| <i>Support Services - Central Office (codes in the 2600 range)</i> | | | <i>Both</i> | <i>2600</i> | | | |
| Teacher - ESY ECSE | | | ECSE | 1281 | | | |
| Teacher - ESY | | | Sped K-12 | 1221 | | | |
| Teacher ECSE | | | ECSE | 1281 | | | |
| Teacher | | | Sped K-12 | 1221 | | | |
| <i>Transportation - Contracted Disabled</i> | | | <i>Sped K-12</i> | <i>2553</i> | | | |
| <i>Transportation - District Operated Disabled</i> | | | <i>Sped K-12</i> | <i>2554</i> | | | |
| <i>Transportation - Payments to Other Districts for Sped Transportation</i> | | | <i>Sped K-12</i> | <i>2556</i> | | | |
| <i>Transportation - Proportionate Share</i> | | | <i>Sped K-12</i> | <i>2557</i> | | | |
| <i>Transportation - Sped Students on Non-disabled Routes (codes 2551 & 2552)</i> | | | <i>Sped K-12</i> | <i>2500</i> | | | |
| <i>Transportation - ECSE</i> | | | <i>ECSE</i> | <i>2559</i> | | | |
| Tuition - Special Education Services to District In State | | | Sped K-12 | 1931 | | | |
| Tuition - Special Education Services to District Out of State | | | Sped K-12 | 1932 | | | |
| Tuition - Special Education Services to Private Agencies | | | Both | 1933 | | | |
| Visually Impaired/Vision Services | | | Both | 2182 | | | |

* Red = Function Codes Prorated by DESE; Italics = Range of Codes; Prog = Identifies program (Sped K-12 or ECSE or both) for coding

Object codes provided are class codes and are not used for posting transactions. LEAs should use detail object codes.

| LOCATION DESCRIPTION | LOCATION CODE |
|---|----------------|
| Central Office | 1000 |
| Elementary Building (includes ECSE) | 4020 |
| Middle School Building | 3000 |
| High School Building | 1070 |
| Building Codes that begin with 102X, 103X, or 11XX* | Not Applicable |

Location Codes provided are examples. *Unless an exception has been provided.

| SOURCE DESCRIPTION | SOURCE CODE |
|--------------------|-------------|
| Local | 1 |
| County | 2 |
| State | 3 |
| Federal | 4 |

| PROJECT DESCRIPTION - FEDERAL FUNDS | PROJECT CODE |
|--|--------------|
| Assistive Technology Reimbursement (5437) | 43700 |
| Project Search Grant (5437) | 43701 |
| Special Education Drop Out Prevention (5437) | 43702 |
| Special Education High Need Fund - Federal (5437) | 43703 |
| Special Education SET Training (5437) | 43704 |
| Special Education SWIS (5437) | 43705 |
| State-Wide Collaborative Work Initiative (IDEA funds 5437) | 43706 |
| Special Education Transition (5437) | 43707 |
| Special Education MO Model Districts (IDEA funds 5437) | 43708 |
| State-Wide Collaborative Work Initiative (SPDG funds 5438) | 43800 |
| Special Education MO Model Districts (SPDG funds 5438) | 43801 |
| IDEA Entitlement Funds, Part B IDEA (5441) | 44100 |
| Prior Year IDEA Entitlement Funds, Part B IDEA (5441) | 44199 |
| IDEA - 611 ECSE (5442) | 44200 |
| IDEA - 611 ECSE (K-12) (5442) | 44203 |
| Prior Year IDEA - 611 ECSE (5442) | 44299 |
| IDEA - 619 ECSE (5442) | 44201 |
| IDEA - 619 ECSE (K) (5442) | 44204 |
| Prior Year IDEA - 619 ECSE (5442) | 44298 |

ONLY Source Code 4 can be utilized with the above project codes

| PROJECT DESCRIPTION - STATE/LOCAL/COUNTY FUNDS | PROJECT CODE |
|---|--------------|
| Special Education Cooperatives (5811 Fiscal Agent Only) | 12000 |
| K-12 Special Education Expenditure | 12210 |
| ECSE Expenditure | 12810 |

ONLY Source Codes 1,2, or 3 can be utilized with the above project codes

| PROJECT DESCRIPTION - ANY FUNDS | PROJECT CODE |
|------------------------------------|--------------|
| School Wide Pool Expenditure | 40001 |
| Early Learning Blended Expenditure | 40002 |

Any Source Code can be utilized with the above project codes

REVENUE CODES

| REVENUE CODE TITLE | CODE | REVENUE CODE TITLE | CODE |
|---|------|--|------|
| Assistive Technology Reimbursement | 5437 | State-Wide Collaborative Work Initiative (SPDG funds) | 5438 |
| Project Search Grant | 5437 | Special Education MO Model Districts (SPDG funds) | 5438 |
| Special Education Drop Out Prevention | 5437 | IDEA Entitlement Funds, Part B IDEA | 5441 |
| Special Education High Need Fund - Federal | 5437 | IDEA - 611 ECSE (3-21 year-olds), 619 ECSE (3-5 year-olds) | 5442 |
| Special Education SET Training | 5437 | Special Education High Need Fund - State | 5381 |
| Special Education SWIS | 5437 | Public Placement Fund | 5369 |
| State-Wide Collaborative Work Initiative (IDEA funds) | 5437 | Readers for the Blind | 5371 |
| Special Education Transition | 5437 | ECSE - State (3-5 year-olds not eligible for Kindergarten) | 5314 |
| Special Education MO Model Districts (IDEA funds) | 5437 | Member District Cooperative Fees | 5811 |