SPECIAL EDUCATION FINANCE PRESENTS:

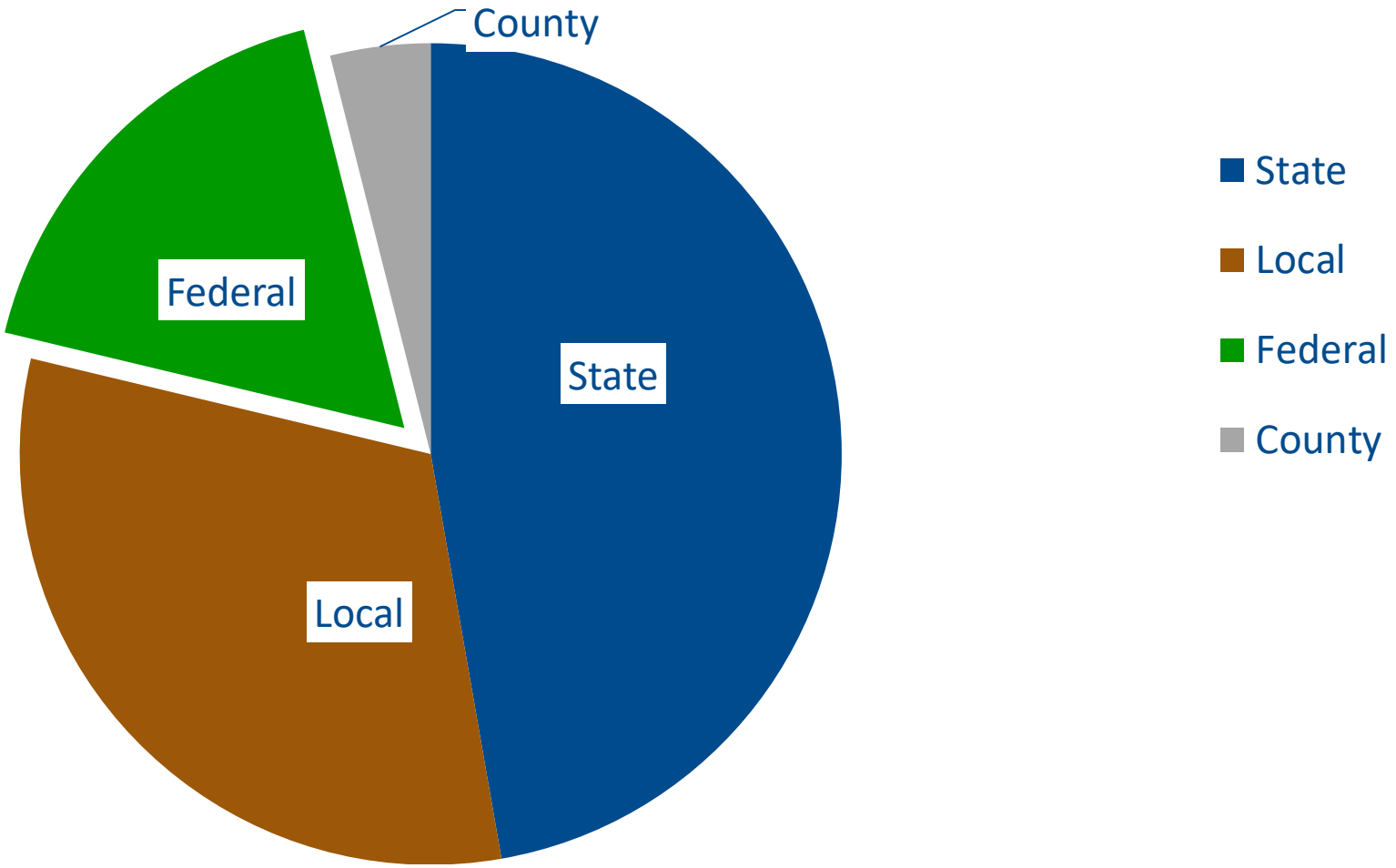
NEW DIRECTORS FINANCE ACADEMY
Funding and Coding

AUGUST 2020

FUNDING SOURCES

Missouri
DEPARTMENT OF ELEMENTARY & SECONDARY
EDUCATION™

SPECIAL EDUCATION REVENUE SOURCES



LOCAL REVENUE SOURCES

Description	Revenue Code	Amount
Current Taxes	5111	2,581,707
Proposition C	5113	1,340,123
City Sales Tax	5117	56,423
Regular Day School Tuition	5121	23,121
Transportation Fees From Patrons	5131	2,006
Food Service Lunch Sales to Pupils	5151	198,064
Student Organization Membership Dues	5173	21,478

LOCAL REVENUE IS NOT SPECIFIC TO THE SPECIAL EDUCATION PROGRAM. ALL LOCAL REVENUE IS CONSIDERED ONE FUNDING SOURCE FOR SPECIAL EDUCATION.

LOCAL REVENUE SOURCES

Description	Revenue Code	Amount
Current Taxes	5111	2,581,707
Proposition C	5113	1,340,123
City Sales Tax	5117	56,423
Transportation	5131	2,006

Sped Salaries
500,000
250,000
10,000

Total Local
760,000

IT DOESN'T MATTER WHAT TYPE OF LOCAL FUNDING IS UTILIZED FOR SPECIAL EDUCATION. IT IS ALL COMBINED TO BE CONSIDERED ONE FUNDING SOURCE THAT IS TRACKED WITH ONE PROJECT CODE. THIS MAY BE DIFFERENT FOR OTHER PROGRAMS.

COUNTY REVENUE SOURCES

Description	Revenue Code	Amount
Fines, Escheats, Overplus	5211	51,789
State Assessed Railroad	5221	5,454
County Stock Insurance Fund	5222	3,645

CAUTION:
Using county funds for special education expenditures is generally not necessary and creates another set of codes to track.

COUNTY REVENUE IS NOT SPECIFIC TO THE SPECIAL EDUCATION PROGRAM. ALL COUNTY REVENUE IS CONSIDERED ONE FUNDING SOURCE FOR SPECIAL EDUCATION.

FY19 is the first year districts/LEAs have been required to report expenditures paid with county funds.

COUNTY REVENUE SOURCES

Description	Revenue Code	Amount	Sped Salaries	Total County
Fines	5211	51,789	25,000	28,000
Railroad	5221	5,454	2,000	
County Stock	5222	3,645	1,000	

IT DOESN'T MATTER WHAT TYPE OF COUNTY FUNDING IS UTILIZED FOR SPECIAL EDUCATION. IT IS ALL COMBINED TO BE CONSIDERED ONE FUNDING SOURCE THAT IS TRACKED WITH ONE PROJECT CODE. THIS MAY BE DIFFERENT FOR OTHER PROGRAMS.

LOCAL AND COUNTY REVENUE

- Expenditures paid with Local Revenue are reported separately in ePeGS system (Local Grid)
- Expenditures paid with County Revenue are reported separately in ePeGS system (County Grid)
- Expenditures paid with Local and County Revenue are combined together when determining Maintenance of Effort eligibility and compliance (Calculations)

STATE REVENUE SOURCES

Description	Revenue Code	Amount
Basic Formula – State Monies	5311	7,000,977
Transportation State Aid	5312	201,841
Basic Formula – Classroom Trust	5319	924,523
Early Childhood Special Education (ECSE)	5314	2,253,476
Small Schools Grant	5325	0
Public Placement Fund (PPF)	5369	0
High Need Fund State	5381	312,572

STATE REVENUE MAY OR MAY NOT BE SPECIFIC TO THE SPECIAL EDUCATION PROGRAM.
ALL STATE REVENUE IS CONSIDERED ONE FUNDING SOURCE FOR SPECIAL EDUCATION.

STATE REVENUE SOURCES

Description	Revenue Code	Amount	Sped Salaries	Total State
Basic Formula – State Monies	5311	7,000,977	1,500,000	2,350,000
Transportation State Aid	5312	201,841	750,000	
Early Childhood Special Education (ECSE	5314	2,253,476	100,000	

IT DOESN'T MATTER WHAT TYPE OF STATE FUNDING IS UTILIZED FOR SPECIAL EDUCATION. IT IS ALL COMBINED TO BE CONSIDERED ONE FUNDING SOURCE THAT IS TRACKED WITH ONE PROJECT CODE. THIS MAY BE DIFFERENT FOR OTHER PROGRAMS.

LOCAL, COUNTY, & STATE REVENUE

- Districts/LEAs may spend local, county, and state special education revenue at their discretion.

- The revenue does not have to go back into the special education program as long as MOE requirements are met.

TYPES OF FEDERAL REVENUE - ALLOCATED

Allocated IDEA Funds	Description
Part B Federal 611	Part B Federal 611 funds are utilized to provide special education services to children 3-21 years old. Every district/LEA receives a Part B Federal 611 allocation based on a formula in federal regulations.
Part B ECSE Federal 611	Part B ECSE Federal 611 funds are utilized to provide special education services to children 3-5 years old, including 5 year olds in Kindergarten. However, districts/LEA without ECSE programs may spend these funds on 3-21 year olds with disabilities. Only districts/LEAs with prior year ECSE programs receive a Part B ECSE Federal 611 allocation.
ECSE Federal 619	ECSE Federal 619 funds are utilized to provide early childhood special education services to children 3-5 years old, including 5 year olds in Kindergarten. Every district/LEA with an elementary school receives an ECSE Federal 619 allocation based on a formula in federal regulations.

TYPES OF FEDERAL REVENUE – OPTIONAL

District Initiatives	Description
High Need Fund Federal*	High Need Fund federal revenue is received through district application for students with disabilities that meet a certain cost threshold.
Assistive Technology*	Assistive Technology federal revenue is received through district application to purchase specific assistive technology devices through the MO Assistive Technology program.
Drop Out Prevention	Drop Out Prevention federal revenue is received for team development and training related to strategies to keep all students in schools.
Special Ed Transition*	Special Education Transition federal revenue is received for district personnel providing regional assistance and training related to post secondary transition for students with disabilities.
MO Model District/District Continuous Improvement (MMD/DCI)	Funding revenue is received through grant awards with the goal of improving the educational outcomes for all students through an evidence-based professional development approach and integrating effective academic and behavioral practices into a framework for achieving exceptional student outcomes

* Funding dedicated specifically for special education students.

FEDERAL REVENUE SOURCES

Description	Revenue Code	Amount
Part B Federal 611 (Entitlement)	5441	495,250
Part B ECSE Federal 611	5442	200,223
ECSE Federal 619	5442	15,412
High Need Fund Federal	5437	22,900
Assistive Technology Grant	5437	5,000

FEDERAL REVENUE IS SPECIFIC TO THE SPECIAL EDUCATION PROGRAM. ALL FEDERAL REVENUE HAS TO BE TRACKED SEPARATELY.

Description	Revenue Code	Amount
IDEA Part B Entitlement	5441	495,250
ECSE Federal 611	5442	201,841
High Need Fund Federal	5437	22,900

Sped Salaries
495,250
200,000
22,000

Sped Salaries
495,250
200,000
22,000

FEDERAL REVENUE IS NOT COMBINED. EACH FEDERAL REVENUE SOURCE MUST BE KEPT SEPARATE AND TRACKED SEPARATELY. THIS REQUIREMENT APPLIES TO ALL FEDERAL PROGRAMS.

REVENUE TRACKING

- DESE does not require revenue sources to be tracked with any project and source codes (Auditor may require it); only expenditures have to be tracked with a project and source code.

ASBR DISTRICT REVENUE AMOUNTS

- Hide
- Message Board
  - I General Summary
    - Summary
    - Restricted Balance
    - Transfer From and To Funds Detail
      - Adjusted Expenditure Calculation
      - Grant Match Transfer
  - II Revenues
    - Local Revenues
    - County Revenues
    - State Revenues
    - Federal Revenues
    - Other Revenues
  - III-A Expenditures Program by Fund
    - Instruction
    - Support Service

5112	Delinquent Taxes	38,212.17	0.00	6,041.93	0.00	44,254.10
5113	School District Trust Fund (Prop C)	147,770.61	88,662.37			236,432.98
5114	Financial Institution Tax	7.70	0.00	0.00	0.00	7.70
5115	M&M Surtax	109.97	0.00	17.40	0.00	127.37
5116	In Lieu of Tax	0.00	1,946.21	0.00	0.00	1,946.21
5117	City Sales Tax	0.00	0.00	0.00	0.00	0.00
5121	Reg Day School Tuition (K - 12) from Individuals	0.00	0.00			0.00
5122	Summer School Tuition (K - 12) from Individuals	0.00	0.00			0.00
5123	Adult/Continuing Education Tuition - Post Secondar	0.00	0.00			0.00
5131	Transportation Fees From Patrons	0.00				0.00
5140	Earnings on Investments	13,839.66	0.00	1,427.47	0.00	15,267.13
5150 - 516	Food Service - Programs	28,758.38				28,758.38
5165	Food Service Non-Program	678.50				678.50
5170	Student Activities	100,578.46	0.00		0.00	100,578.46
5180	Community Services	0.00	36,301.30	0.00	0.00	36,301.30
5191	Rentals	8,718.21			0.00	8,718.21
5192	Gifts	0.00	0.00	0.00	0.00	0.00
5195	Prior Period Adjustment	0.00	0.00	0.00	0.00	0.00
5196	Net Receipts From Clearing Accounts	0.00	0.00	0.00	0.00	0.00
5198	Miscellaneous Local Revenue	0.00	0.00	0.00	0.00	0.00
5199	**Local - Subtotal**	**870,996.17**	**126,909.88**	**91,746.44**	**0.00**	**1,089,652.49**

CODING SPECIAL EDUCATION EXPENDITURES

Missouri
DEPARTMENT OF ELEMENTARY & SECONDARY
EDUCATION™

ACCOUNTING CODE STRUCTURE

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

The Fund Type code may consist of 1, 2, or 3 digits. Special education finance does not monitor the fund type code. However, special education expenditures should only be coded to the general fund (school operations and all other salaries other than teachers), teacher fund (salaries for teachers), debt service fund, or capital projects fund.

FUND TYPE CODES

FUND TYPE DESCRIPTION	FUND CODE
General Fund	10X
Teachers Fund	20X
Debt Service Fund	30X
Capital Projects Fund	40X

FD	FUNC	OBJ	LOC	SRCE	PROG		BUDGET	YTD	MONTH
*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES									
2	1221	6111	4020	4	44100	SE CERTIFIED SALARIES	-80,000.00	72,500.00	10,000.00
2	1221	6111	4020	3	12210	SE CERTIFIED SALARIES	-20,000.00	20,000.00	0.00
2	1221	6111	1050	3	12210	SE CERTIFIED SALARIES	-30,000.00	25,000.00	3,000.00
1	1221	6151	4020	4	43703	SE SALARY NONCERT	-10,000.00	5,000.00	3,000.00
1	1221	6151	4020	3	12210	SE SALARY NONCERT	-50,000.00	50,000.00	6,000.00
2	1221	6211	4020	3	12210	SE CERT TEACHER RETIREMENT	-5,000.00	5,000.00	200.00
2	1221	6211	1050	3	12210	SE CERT TEACHER RETIREMENT	-3,000.00	2,000.00	50.00
1	1221	6211	4020	3	12210	SE NONCERT TEACHER RETIREMENT	-5,000.00	5,000.00	100.00
2	1221	6231	4020	3	12210	SE SOCIAL SECURITY	-5,000.00	5,000.00	200.00
2	1221	6231	1050	3	12210	SE SOCIAL SECURITY	-3,000.00	1,000.00	50.00
2	1221	6232	4020	3	12210	SE MEDICARE	-5,000.00	5,000.00	100.00
2	1221	6232	1050	3	12210	SE MEDICARE	-3,000.00	1,000.00	50.00
2	1221	6241	4020	3	12210	SE MEDICAL INSURANCE	-5,000.00	5,000.00	100.00
2	1221	6241	1050	3	12210	SE MEDICAL INSURANCE	-3,000.00	500.00	50.00
1	1221	6410	4020	3	12210	SE SUPPLIES	-2,500.00	2,500.00	0.00
1	1221	6410	1050	3	12210	SE SUPPLIES	-2,500.00	2,500.00	0.00
						SUB TOTAL	-229,500.00	204,500.00	22,900.00
*** FUNCTION 1224 : PROPORTIONATE SHARE SERVICES									
2	1224	6111	4020	4	44100	PS CERTIFIED SALARY	-10,000.00	2,500.00	100.00
2	1224	6211	4020	4	44100	PS TEACHER RETIREMENT	-1,000.00	50.00	10.00
1	1224	6231	4020	4	44100	PS SOCIAL SECURITY	-1,000.00	50.00	10.00
1	1224	6232	4020	4	44100	PS MEDICARE	-1,000.00	50.00	10.00
1	1224	6410	4020	4	44100	PS GENERAL SUPPLIES	-100.00	100.00	0.00
						SUB TOTAL	-12,900.00	2,750.00	130.00
*** FUNCTION 1281 : EARLY CHILDHOOD SPEC ED									
2	1281	6111	4020	4	44200	ECSE TEACHER SALARY	-10,000.00	10,000.00	1,500.00
2	1281	6111	4020	4	44201	ECSE TEACHER SALARY	-5,000.00	4,000.00	1,000.00
2	1281	6111	4020	3	12810	ECSE TEACHER SALARY	-30,000.00	20,000.00	2,500.00
2	1281	6211	4020	3	12810	ECSE TEACHER RETIREMENT	-5,000.00	5000.00	500.00
2	1281	6232	4020	3	12810	ECSE MEDICARE	-1,000.00	1000.00	100.00
						SUB TOTAL	-51,000.00	40,000.00	5,600.00

FUNCTION CODE

The Function Code describes the action, purpose, or program for which activities are performed.

ePeGS limits the function codes that can be utilized for IDEA funds.

Missouri DEPARTMENT OF ELEMENTARY & SECONDARY EDUCATION

EPEGS FUNCTION CODES

These are the only function codes where districts/LEA can budget IDEA Part B, ECSE 611, and/or ECSE 619 federal funds

Code	Description
1221	Special Educaiton and Related Services
1223	Coordinated Early Intervening Services
1224	Proportionate Share Services
1931	Tuition, Special Ed Services - Other District In State
1932	Tuition, Special Ed Services - Outside State
1933	Tuition, Special Ed Services - Private Agencies
2113	Social Work Services
2122	Counseling Services
2125	Record Maintence Services
2134	Nursing Services
2142	Pyschological Testing Services
2151	Speech Pathology and Audidological Services - Service Area Direction
2152	Speech Pathology and Audidological Services
2161	Occupational Therapy Services - Service Area Direction
2162	Occupational Therapy Services
2171	Physical Therapy Services - Service Area Direction
2172	Physical Therapy Services
2182	Visually Impaired/Vision Services
2191	Other Support Services - Students
2211	Service Area Direction - Improvement of Instruction
2212	Instruction and Curriculum Development Services
2213	Instructional Staff Training Services
2219	Other Improvement of Instruction Services
2311	Board of Education Services
2329	Other Executive Administration Services
2411	Office of the Principal Services

Code	Description
2491	Othe Support Services - School Administration
2541	Operation and Maintenance of Plant Services
2542	Care and Upkeep of Building Services
2543	Care and Upkeep of Grounds Services
2544	Care and Upkeep of Equipment Services
2545	Vehcle Servicing and Miantenance Services
2546	Security Services
2549	Other Operation and Maintneance of Plant Services
2551	Contracted Transportation Services for Students
2552	District Operated Non-Disabled Transportation Services
2553	Contracted K-12 Disabled Transportation Services
2554	District Operated K-12 Disabled Transportation Services
2555	Payment to Other Districts for Non-Disabled Transportation
2556	Payments to Other Districts for K-12 Disabled Transportation
2557	School Choice (ESSA)/Prop Share (IDEA) Transportation
2558	Non-Allowable Transportation Expenditure
2611	Central Office Services - Service Area Direction
2633	Public Information Services
2644	In-Service Training for Non-Instructional Staff
2691	Other Support Services - Central
4011	Facilities Acquistion and Construction - Service Area Direction
4021	Facilities Acquistion and Construction
4031	Architecture, Engineering, and Legal Services
4041	Educational Specifications Development Services
4051	Building Acquistion, Construction, and Improvement Services
4091	Other Facilities Acquisition and Construction Services

SPED CODING CHEAT SHEET

FUNCTION CODE DESCRIPTION (SPECIAL EDUCATION)	PROG	FUNCTION CODE
Behavioral Professional/Behavioral Therapist	Both	2191
Building Maintenance/Janitorial Services (2541-2549)	*Both*	*2540*
Case Management	Both	2191
Child Find Costs	Both	2329
Coordinated Early Intervening Service (CEIS)/Comprehensive CEIS (CCEIS)	Sped K-12	1223
Counseling Services	Both	2122
Director, Special Education or ECSE	Both	2329
Educational Diagnostician	Both	2191
Facilities (4011-4091)	*Both*	*4000*
IEP Tracking Software	Both	2125
Interpreter	Both	2152
Legal fees for Child Complaint (Local, County or State Funds Only)	Both	2311
Nurse - Personal/School	Both	2134
Occupational Therapy	Both	2162
Office of the Principal Services for Special Education	Both	2411
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
Process Coordinator *	Both	2329
Professional Development (2211-2219; 2214 is for non federal only)	*Both*	*2200*
Proportionate Share Services (all non-transportation costs)	Sped K-12	1224
Psychological Services	Both	2142
School Administration Other Support Services for Special Education	Both	2491
Secretary	Both	2329
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
Social Worker	Both	2113
Speech/Language Therapy, Pathology and Audiology Services	Both	2152
Substitute Teacher ECSE	ECSE	1281
Substitute Teacher	Sped K-12	1221
Supplies/Equipment for Director/Process Coordinator	Both	2329
Supplies/Equipment used for ECSE classroom instruction	ECSE	1281
Supplies/Equipment used for sped classroom instruction	Sped K-12	1221
Supplies/Equipment used for therapy (2152, 2162, 2172, 2182)	*Both*	*2100*
Support Services - Central Office (2611, 2633, 2644, 2691)	*Both*	*2600*
Teacher - ESY ECSE	ECSE	1281
Teacher - ESY	Sped K-12	1221
Teacher ECSE	ECSE	1281
Teacher	Sped K-12	1221
Transportation - Contracted Disabled	Sped K-12	2563
Transportation - District Operated Disabled	Sped K-12	2564
Transportation - Payments to Other Districts for Sped Transportation	Sped K-12	2566
Transportation - Proportionate Share	Sped K-12	2567
Transportation - Sped Students on Non disabled Routes (2551, 2552, 2555)	*Sped K-12*	*2500*
Transportation - Non Allowable Transportation Expense	Sped K-12	2568
Transportation - ECSE	ECSE	2569
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 CODE (ROLL-UPS)	OBJECT CODE
Certified Teacher Salaries	6100
Classified Salaries	6150
Benefits	6200
Purchased Services	6300
Supplies and Materials	6400
Capital Outlay	6500

LOCATION CODE EXAMPLES
Elementary = 4020, Middle = 3020, High = 1050, Central Office = 1000

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

PROJECT DESCRIPTION - FEDERAL FUNDS	PROJECT CODE
CODING FOR CURRENT YEAR ENTITLEMENT ALLOCATED FUNDS	
IDEA Entitlement Funds, Part B IDEA (5441)	44100
IDEA - 611 ECSE (5442)	44200
IDEA - 619 ECSE (5442)	44201
CODING FOR ECSE FUNDS USED OUTSIDE OF ECSE PROGRAM	
IDEA - 611 ECSE (K-12) (5442)	44203
IDEA - 619 ECSE (K) (5442)	44204
CODING FOR PRIOR YEAR FUNDS USED IN CURRENT YEAR	
Prior Year IDEA Entitlement Funds, Part B IDEA (5441)	44199
Prior Year IDEA - 611 ECSE (5442)	44299
Prior Year IDEA - 619 ECSE (5442)	44298
CODING FOR DISTRICT-WIDE INITIATIVES (SPED AND NONSPED)	
Assistive Technology Reimbursement (5437)	43700
Special Education Drop Out Prevention (5437)	43702
Special Education High Need Fund - Federal (5437)	43703
Special Education Transition (5437)	43707
MO Model Districts/District Cont Improv (MMD/DCI)	43708
***ONLY** Source Code **4** can be utilized with these project codes*	

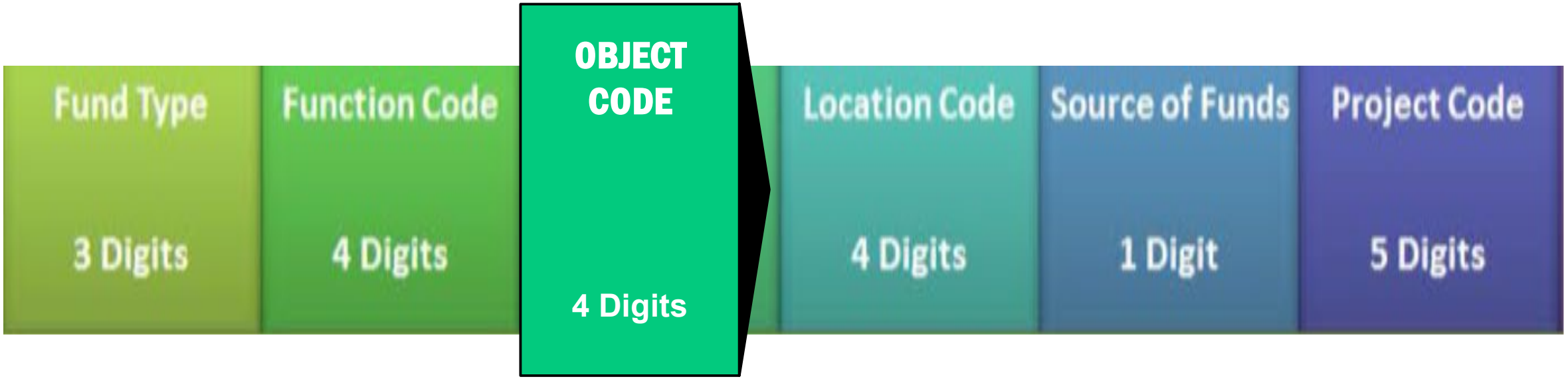
PROJECT DESCRIPTION - STATE/LOCAL/COUNTY FUNDS	PROJECT CODE
K-12 Special Education Expenditure	12210
ECSE Expenditure	12810
***ONLY** Source Codes **1, 2, or 3** can be utilized with the above project codes*	

PROJECT DESCRIPTION - LOCAL FUNDS	PROJECT CODE
Special Education Cooperatives (5811 Fiscal Agent Only)	12000
***ONLY** Source Code **1** can be utilized with the above project code*	

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	

FD	FUNC	OBJ	LOC	SRCE	PROG		BUDGET	YTD	MONTH
*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES									
2	1221	6111	4020	4	44100	SE CERTIFIED SALARIES	-80,000.00	72,500.00	10,000.00
2	1221	6111	4020	3	12210	SE CERTIFIED SALARIES	-20,000.00	20,000.00	0.00
2	1221	6111	1050	3	12210	SE CERTIFIED SALARIES	-30,000.00	25,000.00	3,000.00
1	1221	6151	4020	4	43703	SE SALARY NONCERT	-10,000.00	5,000.00	3,000.00
1	1221	6151	4020	3	12210	SE SALARY NONCERT	-50,000.00	50,000.00	6,000.00
2	1221	6211	4020	3	12210	SE CERT TEACHER RETIREMENT	-5,000.00	5,000.00	200.00
2	1221	6211	1050	3	12210	SE CERT TEACHER RETIREMENT	-3,000.00	2,000.00	50.00
1	1221	6211	4020	3	12210	SE NONCERT TEACHER RETIREMENT	-5,000.00	5,000.00	100.00
2	1221	6231	4020	3	12210	SE SOCIAL SECURITY	-5,000.00	5,000.00	200.00
2	1221	6231	1050	3	12210	SE SOCIAL SECURITY	-3,000.00	1,000.00	50.00
2	1221	6232	4020	3	12210	SE MEDICARE	-5,000.00	5,000.00	100.00
2	1221	6232	1050	3	12210	SE MEDICARE	-3,000.00	1,000.00	50.00
2	1221	6241	4020	3	12210	SE MEDICAL INSURANCE	-5,000.00	5,000.00	100.00
2	1221	6241	1050	3	12210	SE MEDICAL INSURANCE	-3,000.00	500.00	50.00
1	1221	6410	4020	3	12210	SE SUPPLIES	-2,500.00	2,500.00	0.00
1	1221	6410	1050	3	12210	SE SUPPLIES	-2,500.00	2,500.00	0.00
						SUB TOTAL	-229,500.00	204,500.00	22,900.00
*** FUNCTION 1224 : PROPORTIONATE SHARE SERVICES									
2	1224	6111	4020	4	44100	PS CERTIFIED SALARY	-10,000.00	2,500.00	100.00
2	1224	6211	4020	4	44100	PS TEACHER RETIREMENT	-1,000.00	50.00	10.00
1	1224	6231	4020	4	44100	PS SOCIAL SECURITY	-1,000.00	50.00	10.00
1	1224	6232	4020	4	44100	PS MEDICARE	-1,000.00	50.00	10.00
1	1224	6410	4020	4	44100	PS GENERAL SUPPLIES	-100.00	100.00	0.00
						SUB TOTAL	-12,900.00	2,750.00	130.00
*** FUNCTION 1281 : EARLY CHILDHOOD SPEC ED									
2	1281	6111	4020	4	44200	ECSE TEACHER SALARY	-10,000.00	10,000.00	1,500.00
2	1281	6111	4020	4	44201	ECSE TEACHER SALARY	-5,000.00	4,000.00	1,000.00
2	1281	6111	4020	3	12810	ECSE TEACHER SALARY	-30,000.00	20,000.00	2,500.00
2	1281	6211	4020	3	12810	ECSE TEACHER RETIREMENT	-5,000.00	5000.00	500.00
2	1281	6232	4020	3	12810	ECSE MEDICARE	-1,000.00	1000.00	100.00
						SUB TOTAL	-51,000.00	40,000.00	5,600.00

OBJECT CODE



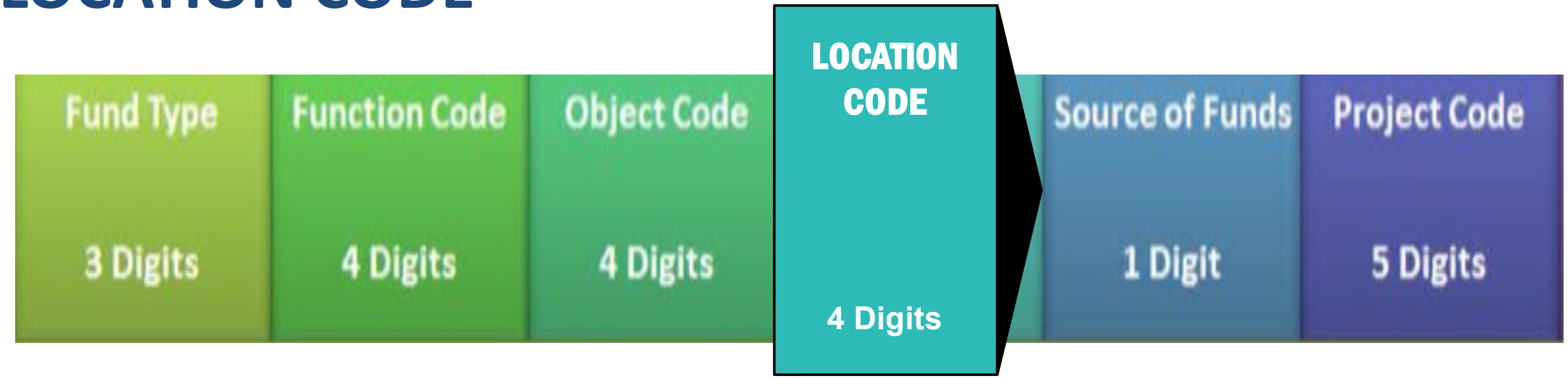
The Object Code describes the service or commodity obtained as a result of a specific expenditure.

OBJECT CODE (Roll-up Categories)

OJBECT CODE (ROLL-UPS)	OBJECT CODE
Certified Teacher Salaries	6100
Classified Salaries	6150
Benefits	6200
Purchased Services	6300
Supplies and Materials	6400
Capital Outlay	6500

FD	FUNC	OBJ	LOC	SRCE	PROG		BUDGET	YTD	MONTH
*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES									
2	1221	6111	4020	4	44100	SE CERTIFIED SALARIES	-80,000.00	72,500.00	10,000.00
2	1221	6111	4020	3	12210	SE CERTIFIED SALARIES	-20,000.00	20,000.00	0.00
2	1221	6111	1050	3	12210	SE CERTIFIED SALARIES	-30,000.00	25,000.00	3,000.00
1	1221	6151	4020	4	43703	SE SALARY NONCERT	-10,000.00	5,000.00	3,000.00
1	1221	6151	4020	3	12210	SE SALARY NONCERT	-50,000.00	50,000.00	6,000.00
2	1221	6211	4020	3	12210	SE CERT TEACHER RETIREMENT	-5,000.00	5,000.00	200.00
2	1221	6211	1050	3	12210	SE CERT TEACHER RETIREMENT	-3,000.00	2,000.00	50.00
1	1221	6211	4020	3	12210	SE NONCERT TEACHER RETIREMENT	-5,000.00	5,000.00	100.00
2	1221	6231	4020	3	12210	SE SOCIAL SECURITY	-5,000.00	5,000.00	200.00
2	1221	6231	1050	3	12210	SE SOCIAL SECURITY	-3,000.00	1,000.00	50.00
2	1221	6232	4020	3	12210	SE MEDICARE	-5,000.00	5,000.00	100.00
2	1221	6232	1050	3	12210	SE MEDICARE	-3,000.00	1,000.00	50.00
2	1221	6241	4020	3	12210	SE MEDICAL INSURANCE	-5,000.00	5,000.00	100.00
2	1221	6241	1050	3	12210	SE MEDICAL INSURANCE	-3,000.00	500.00	50.00
1	1221	6410	4020	3	12210	SE SUPPLIES	-2,500.00	2,500.00	0.00
1	1221	6410	1050	3	12210	SE SUPPLIES	-2,500.00	2,500.00	0.00
						SUB TOTAL	-229,500.00	204,500.00	22,900.00
*** FUNCTION 1224 : PROPORTIONATE SHARE SERVICES									
2	1224	6111	4020	4	44100	PS CERTIFIED SALARY	-10,000.00	2,500.00	100.00
2	1224	6211	4020	4	44100	PS TEACHER RETIREMENT	-1,000.00	50.00	10.00
1	1224	6231	4020	4	44100	PS SOCIAL SECURITY	-1,000.00	50.00	10.00
1	1224	6232	4020	4	44100	PS MEDICARE	-1,000.00	50.00	10.00
1	1224	6410	4020	4	44100	PS GENERAL SUPPLIES	-100.00	100.00	0.00
						SUB TOTAL	-12,900.00	2,750.00	130.00
*** FUNCTION 1281 : EARLY CHILDHOOD SPEC ED									
2	1281	6111	4020	4	44200	ECSE TEACHER SALARY	-10,000.00	10,000.00	1,500.00
2	1281	6111	4020	4	44201	ECSE TEACHER SALARY	-5,000.00	4,000.00	1,000.00
2	1281	6111	4020	3	12810	ECSE TEACHER SALARY	-30,000.00	20,000.00	2,500.00
2	1281	6211	4020	3	12810	ECSE TEACHER RETIREMENT	-5,000.00	5000.00	500.00
2	1281	6232	4020	3	12810	ECSE MEDICARE	-1,000.00	1000.00	100.00
						SUB TOTAL	-51,000.00	40,000.00	5,600.00

LOCATION CODE



The Location Code refers to individual campuses within a district/LEA and individual components within the administration, school service, and maintenance and operation divisions.

LOCATION CODE (Examples)

LOCATION DESCRIPTION	LOCATION CODE
Central Office	1000
Elementary Building 1 (includes ECSE)	4020
Elementary Building 2 (includes ECSE)	4025
Elementary Building 3 (includes ECSE)	4030
Middle School Building 1	3000
Middle School Building 2	3020
High School Building 1	1050
High School Building 2	1070
Building Codes that begin with 102X, 103X, or 11XX*	Not Applicable

**Unless an exception has been provided*

The district/LEA must use DESE's Core Data building codes to distinguish separate campuses. Expenditures can only be coded to locations where student data is reported (Core Data, Screen 16). Expenditures must be prorated among buildings, either by the district/LEA or by DESE, depending on the function code where cost is reported.

FD	FUNC	OBJ	LOC	SRCE	PROG		BUDGET	YTD	MONTH
*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES									
2	1221	6111	4020	4	44100	SE CERTIFIED SALARIES	-80,000.00	72,500.00	10,000.00
2	1221	6111	4020	3	12210	SE CERTIFIED SALARIES	-20,000.00	20,000.00	0.00
2	1221	6111	1050	3	12210	SE CERTIFIED SALARIES	-30,000.00	25,000.00	3,000.00
1	1221	6151	4020	4	43703	SE SALARY NONCERT	-10,000.00	5,000.00	3,000.00
1	1221	6151	4020	3	12210	SE SALARY NONCERT	-50,000.00	50,000.00	6,000.00
2	1221	6211	4020	3	12210	SE CERT TEACHER RETIREMENT	-5,000.00	5,000.00	200.00
2	1221	6211	1050	3	12210	SE CERT TEACHER RETIREMENT	-3,000.00	2,000.00	50.00
1	1221	6211	4020	3	12210	SE NONCERT TEACHER RETIREMENT	-5,000.00	5,000.00	100.00
2	1221	6231	4020	3	12210	SE SOCIAL SECURITY	-5,000.00	5,000.00	200.00
2	1221	6231	1050	3	12210	SE SOCIAL SECURITY	-3,000.00	1,000.00	50.00
2	1221	6232	4020	3	12210	SE MEDICARE	-5,000.00	5,000.00	100.00
2	1221	6232	1050	3	12210	SE MEDICARE	-3,000.00	1,000.00	50.00
2	1221	6241	4020	3	12210	SE MEDICAL INSURANCE	-5,000.00	5,000.00	100.00
2	1221	6241	1050	3	12210	SE MEDICAL INSURANCE	-3,000.00	500.00	50.00
1	1221	6410	4020	3	12210	SE SUPPLIES	-2,500.00	2,500.00	0.00
1	1221	6410	1050	3	12210	SE SUPPLIES	-2,500.00	2,500.00	0.00
						SUB TOTAL	-229,500.00	204,500.00	22,900.00
*** FUNCTION 1224 : PROPORTIONATE SHARE SERVICES									
2	1224	6111	4020	4	44100	PS CERTIFIED SALARY	-10,000.00	2,500.00	100.00
2	1224	6211	4020	4	44100	PS TEACHER RETIREMENT	-1,000.00	50.00	10.00
1	1224	6231	4020	4	44100	PS SOCIAL SECURITY	-1,000.00	50.00	10.00
1	1224	6232	4020	4	44100	PS MEDICARE	-1,000.00	50.00	10.00
1	1224	6410	4020	4	44100	PS GENERAL SUPPLIES	-100.00	100.00	0.00
						SUB TOTAL	-12,900.00	2,750.00	130.00
*** FUNCTION 1281 : EARLY CHILDHOOD SPEC ED									
2	1281	6111	4020	4	44200	ECSE TEACHER SALARY	-10,000.00	10,000.00	1,500.00
2	1281	6111	4020	4	44201	ECSE TEACHER SALARY	-5,000.00	4,000.00	1,000.00
2	1281	6111	4020	3	12810	ECSE TEACHER SALARY	-30,000.00	20,000.00	2,500.00
2	1281	6211	4020	3	12810	ECSE TEACHER RETIREMENT	-5,000.00	5000.00	500.00
2	1281	6232	4020	3	12810	ECSE MEDICARE	-1,000.00	1000.00	100.00
						SUB TOTAL	-51,000.00	40,000.00	5,600.00

ALLOCATION OF COSTS BY BUILDING

Districts/LEAs must report current year expenditures by building in the ASBR. Expenditures will be allocated either by DESE or the LEA.

Function Codes DESE Prorates

- District/LEA can code cost to one location code; OR
- District/LEA can leave location code blank.
- District/LEA can use zeros for location code

Function Codes LEA Prorates

- District/LEA can use various methods to code costs to locations.

ALLOCATION OF SPED FUNCTION CODES

RED = Allocated by DESE

(use any location code, leave blank, use zeros)

Behavioral Professional/Behavioral Therapist	Both	2191
Building Maintenance/Janitorial Services (2541-2549)	*Both*	*2540*
Case Management	Both	2191
Child Find Costs	Both	2329
Coordinated Early Intervening Service (CEIS) (all costs)	Sped K-12	1223
Counseling Services	Both	2122
Director	Both	2329
Educational Diagnostician	Both	2191
Facilities Range (codes in 4000 range)	*Both*	*4000*
IEP Tracking Software	Both	2125
Interpreter	Both	2152
Legal fees for Child Complaint (Local, County or State Funds Only)	Both	2311
Supplies/Equipment for Director/Process Coordinator	Both	2329
Supplies/Equipment used for ECSE classroom instruction	ECSE	1281
Supplies/Equipment used for sped classroom instruction	Sped K-12	1221
Supplies/Equipment used for therapy (codes 2152, 2162, 2172, 2182)	*Both*	*2100*
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
Process Coordinator	Both	2329

BLACK = Allocated by District

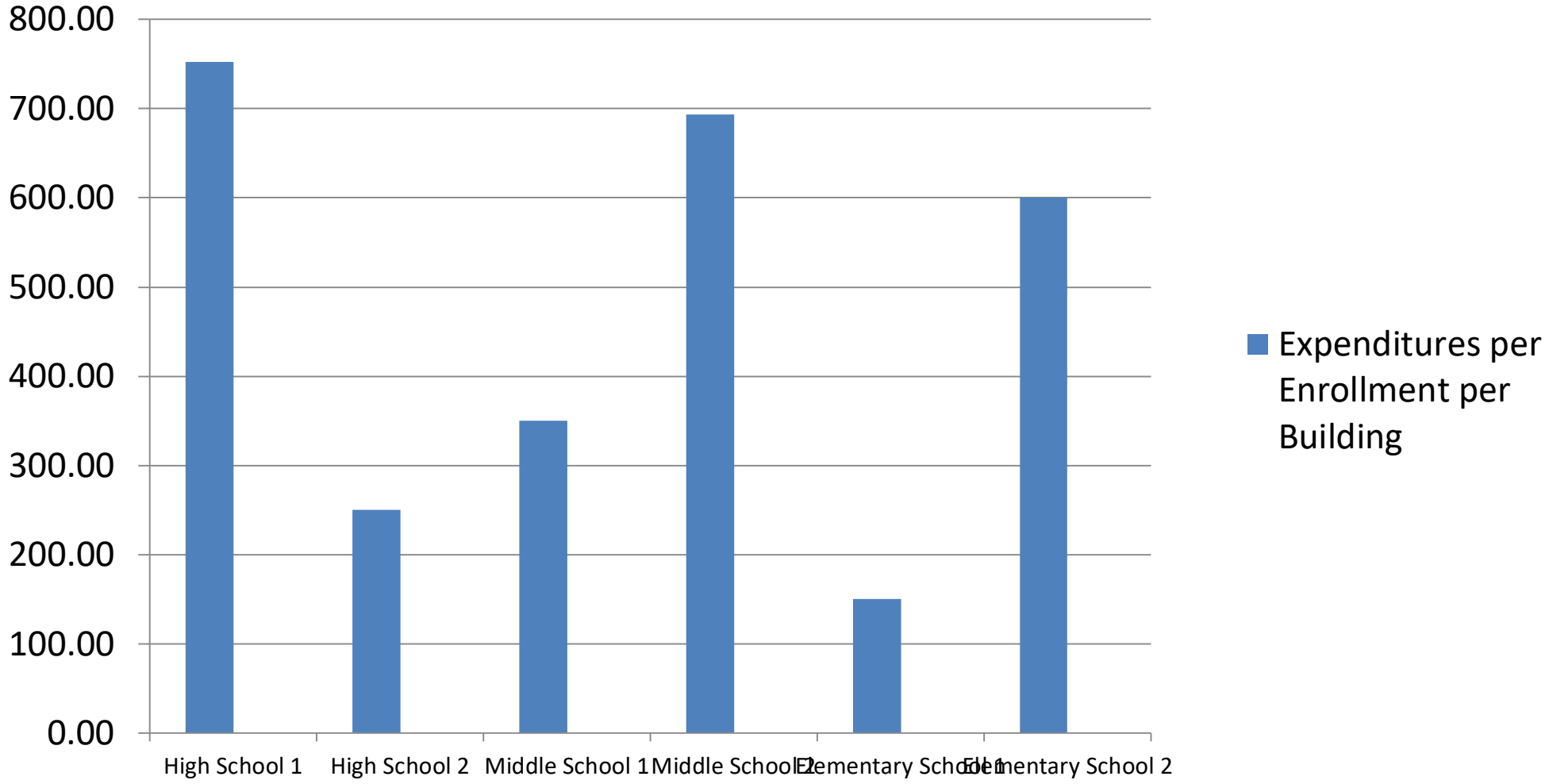
(district gets to select method for allocating among buildings)

Professional Development Range (codes in the 2200 range)	*Both*	*2200*
Proportionate Share Services (all non-transportation costs)	Sped K-12	1224
Psychological Services	Both	2142
Secretary	Both	2329
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
Support Services - Central Office (codes in the 2600 range)	*Both*	*2600*
Teacher - ESY ECSE	ECSE	1281
Teacher - ESY	Sped K-12	1221
Teacher ECSE	ECSE	1281
Teacher	Sped K-12	1221
Transportation - Contracted Disabled	Sped K-12	2553
Transportation - District Operated Disabled	Sped K-12	2554
Transportation - Payments to Other Districts for Sped Transportation	Sped K-12	2556
Transportation - Proportionate Share	Sped K-12	2557
Transportation - Sped Students on Non-disabled Routes (codes 2551 & 2552)	*Sped K-12*	*2500*
Transportation - ECSE	ECSE	2559
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

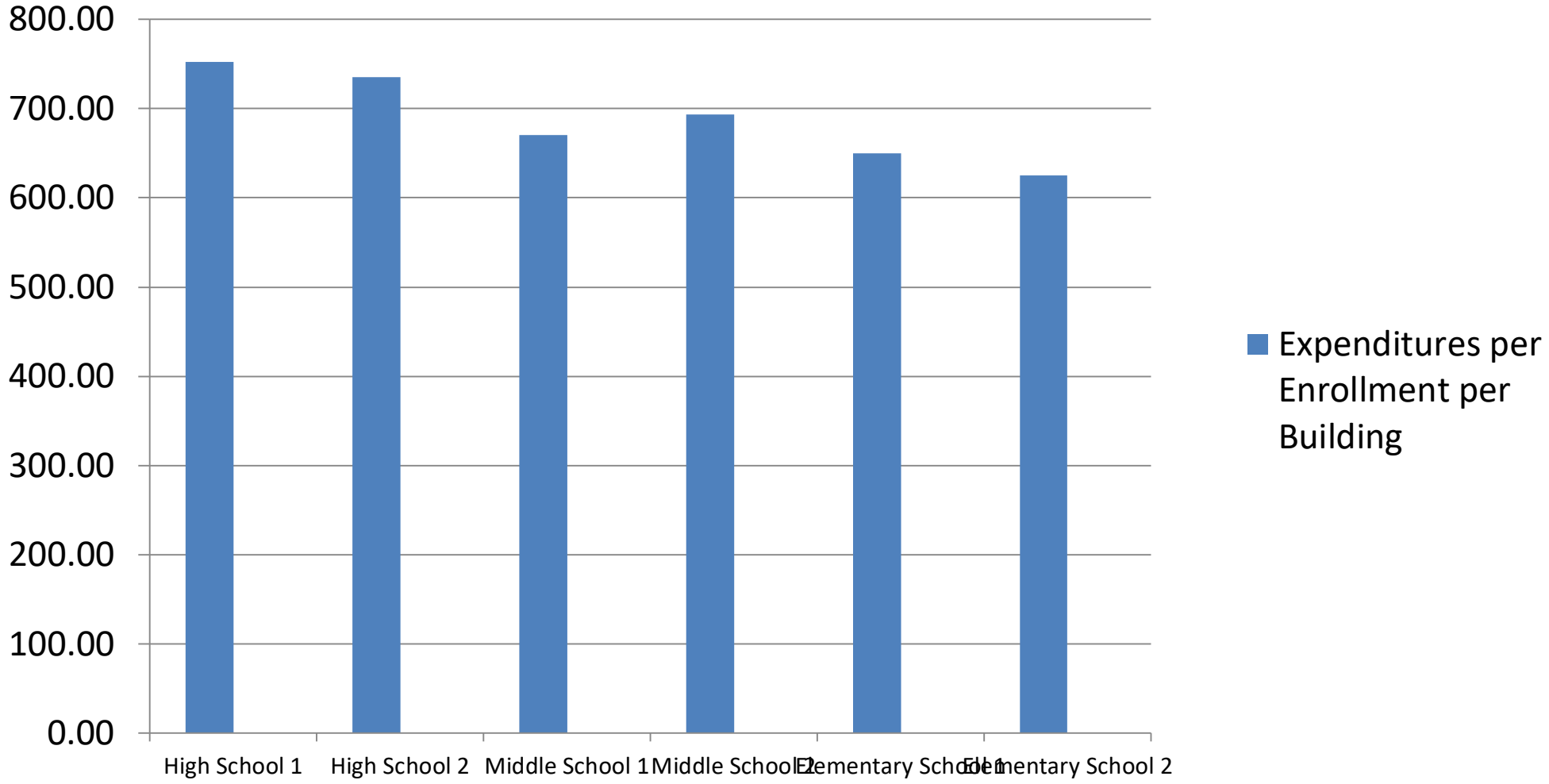
ALLOCATING BY LOCATION

	One Building	Multiple Buildings	District-Wide
Location Codes:	Use 1 location code	Use multiple location codes	Use all location codes
Allocation Method:	No Allocation Necessary, code total expenditure to 1 location code	Time spent within each building	Total Enrollment in each building
		Students served in each building/program	Students served in each building
		Programs in each building	
		Total Enrollment in each building	

EXPENDITURE BY BUILDING REPORT CARD - Inconsistent



EXPENDITURE BY BUILDING REPORT CARD - Consistent



SOURCE OF FUNDS

The Source of Funds Code is used to identify a subset of revenue used to fund a specific expenditure. Districts/LEAs must assign a Source of Funds Code to expenditures funded by each type of revenue.

SOURCE OF FUNDS

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

FD	FUNC	OBJ	LOC	SRCE	PROG		BUDGET	YTD	MONTH
*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES									
2	1221	6111	4020	4	44100	SE CERTIFIED SALARIES	-80,000.00	72,500.00	10,000.00
2	1221	6111	4020	3	12210	SE CERTIFIED SALARIES	-20,000.00	20,000.00	0.00
2	1221	6111	1050	3	12210	SE CERTIFIED SALARIES	-30,000.00	25,000.00	3,000.00
1	1221	6151	4020	4	43703	SE SALARY NONCERT	-10,000.00	5,000.00	3,000.00
1	1221	6151	4020	3	12210	SE SALARY NONCERT	-50,000.00	50,000.00	6,000.00
2	1221	6211	4020	3	12210	SE CERT TEACHER RETIREMENT	-5,000.00	5,000.00	200.00
2	1221	6211	1050	3	12210	SE CERT TEACHER RETIREMENT	-3,000.00	2,000.00	50.00
1	1221	6211	4020	3	12210	SE NONCERT TEACHER RETIREMENT	-5,000.00	5,000.00	100.00
2	1221	6231	4020	3	12210	SE SOCIAL SECURITY	-5,000.00	5,000.00	200.00
2	1221	6231	1050	3	12210	SE SOCIAL SECURITY	-3,000.00	1,000.00	50.00
2	1221	6232	4020	3	12210	SE MEDICARE	-5,000.00	5,000.00	100.00
2	1221	6232	1050	3	12210	SE MEDICARE	-3,000.00	1,000.00	50.00
2	1221	6241	4020	3	12210	SE MEDICAL INSURANCE	-5,000.00	5,000.00	100.00
2	1221	6241	1050	3	12210	SE MEDICAL INSURANCE	-3,000.00	500.00	50.00
1	1221	6410	4020	3	12210	SE SUPPLIES	-2,500.00	2,500.00	0.00
1	1221	6410	1050	3	12210	SE SUPPLIES	-2,500.00	2,500.00	0.00
						SUB TOTAL	-229,500.00	204,500.00	22,900.00
*** FUNCTION 1224 : PROPORTIONATE SHARE SERVICES									
2	1224	6111	4020	4	44100	PS CERTIFIED SALARY	-10,000.00	2,500.00	100.00
2	1224	6211	4020	4	44100	PS TEACHER RETIREMENT	-1,000.00	50.00	10.00
1	1224	6231	4020	4	44100	PS SOCIAL SECURITY	-1,000.00	50.00	10.00
1	1224	6232	4020	4	44100	PS MEDICARE	-1,000.00	50.00	10.00
1	1224	6410	4020	4	44100	PS GENERAL SUPPLIES	-100.00	100.00	0.00
						SUB TOTAL	-12,900.00	2,750.00	130.00
*** FUNCTION 1281 : EARLY CHILDHOOD SPEC ED									
2	1281	6111	4020	4	44200	ECSE TEACHER SALARY	-10,000.00	10,000.00	1,500.00
2	1281	6111	4020	4	44201	ECSE TEACHER SALARY	-5,000.00	4,000.00	1,000.00
2	1281	6111	4020	3	12810	ECSE TEACHER SALARY	-30,000.00	20,000.00	2,500.00
2	1281	6211	4020	3	12810	ECSE TEACHER RETIREMENT	-5,000.00	5000.00	500.00
2	1281	6232	4020	3	12810	ECSE MEDICARE	-1,000.00	1000.00	100.00
						SUB TOTAL	-51,000.00	40,000.00	5,600.00

PROJECT CODE

The Project Code is used to identify an expenditure paid for with a specific source of revenue or part of a specific grant.

PROJECT CODE ASSIGNMENT

Range of Codes Reserved for DESE Assignment	Range of Codes Open for District/LEA Use for Other Purposes
	00001-09999
12000, 12210, 12810	10000-19999
	20000-29999
30000-39999	
40000-49999	
	50000-59999
	60000-69999
	70000-79999
	80000-89999
	90000-99999

PROJECT CODES – FEDERAL FUNDS (ALLOCATED)

CURRENT YEAR ENTITLEMENT ALLOCATED FUNDS	PROJECT CODE
Part B Federal 611 (Entitlement)	44100
Part B ECSE Federal 611	44200
ECSE Federal 619	44201

Source Code = 4

PROJECT CODES – FEDERAL (OUTSIDE OF ECSE) FUNDS

ECSE FUNDS UTILIZED OUTSIDE OF ECSE PROGRAM	PROJECT CODE
Part B ECSE Federal 611 (K-12)	44203
ECSE Federal 619 (K only)	44204

These codes should only be utilized when the district/LEA does not have a current year ECSE program, or when the district/LEA does not have enough current year ECSE expenditures to expend the entire ECSE federal allocations.

Source Code = 4

PROJECT CODES – FEDERAL (PRIOR YEAR) FUNDS

PRIOR YEAR FUNDS USED IN CURRENT YEAR	PROJECT CODE
Prior Year Part B Federal 611 (Entitlement)	44199
Prior Year Part B ECSE Federal 611	44299
Prior Year ECSE Federal 619	44298

Source Code = 4

PROJECT CODES – FEDERAL FUNDS (OPTIONAL)

DISTRICT INITIATIVES	PROJECT CODE
Assistive Technology Reimbursement	43700
High Need Fund	43703
Drop Out Prevention	43702
Special Ed Transition	43707
MO Model District/District Continuous Improvement (MMD/DCI)	43708

Source Code = 4

PROJECT CODES – STATE FUNDS

STATE PROJECT CODES	PROJECT CODE
K-12 Special Education Expenditures	12210
ECSE Expenditures	12810

K-12 and ECSE must be separated since they are reported in separate Final Expenditure Reports (FERs).

Source Code = 3

PROJECT CODES – LOCAL FUNDS

LOCAL PROJECT CODES	PROJECT CODE
K-12 Special Education Expenditures	12210
ECSE Expenditures	12810
Special Education Cooperatives (Fiscal Agent Only)	12000

K-12 and ECSE must be separated since they are reported in separate Final Expenditure Reports (FERs).

Local funds for fiscal agent cooperatives must be separated so the funds are not counted as part of Maintenance of Effort (MOE).

Source Code = 1

PROJECT CODES – COUNTY FUNDS

COUNTY PROJECT CODES	PROJECT CODE
K-12 Special Education Expenditures	12210
ECSE Expenditures	12810

Source Code = 2

PROJECT CODES – ANY FUNDS

ANY FUNDS PROJECT CODES	PROJECT CODE
Schoolwide Pool	40001
Early Learning Blended	40002

The source code will be dependent on the source of funds being utilized.

Source Code =

CODING COMBINATION

The correct combination of source code and project code must be utilized in order for the FER to auto populate from the ASBR.

Federal	
4	44100
4	44200
4	44201
4	44203
4	44204
4	43700
4	43703

State	
3	12210
3	12810

Local	
1	12210
1	12810
1	12000

County	
2	12210
2	12810

FD	FUNC	OBJ	LOC	SRCE	PROG		BUDGET	YTD	MONTH
*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES									
2	1221	6111	4020	4	44100	SE CERTIFIED SALARIES	-80,000.00	72,500.00	10,000.00
2	1221	6111	4020	3	12210	SE CERTIFIED SALARIES	-20,000.00	20,000.00	0.00
2	1221	6111	1050	3	12210	SE CERTIFIED SALARIES	-30,000.00	25,000.00	3,000.00
1	1221	6151	4020	4	43703	SE SALARY NONCERT	-10,000.00	5,000.00	3,000.00
1	1221	6151	4020	3	12210	SE SALARY NONCERT	-50,000.00	50,000.00	6,000.00
2	1221	6211	4020	3	12210	SE CERT TEACHER RETIREMENT	-5,000.00	5,000.00	200.00
2	1221	6211	1050	3	12210	SE CERT TEACHER RETIREMENT	-3,000.00	2,000.00	50.00
1	1221	6211	4020	3	12210	SE NONCERT TEACHER RETIREMENT	-5,000.00	5,000.00	100.00
2	1221	6231	4020	3	12210	SE SOCIAL SECURITY	-5,000.00	5,000.00	200.00
2	1221	6231	1050	3	12210	SE SOCIAL SECURITY	-3,000.00	1,000.00	50.00
2	1221	6232	4020	3	12210	SE MEDICARE	-5,000.00	5,000.00	100.00
2	1221	6232	1050	3	12210	SE MEDICARE	-3,000.00	1,000.00	50.00
2	1221	6241	4020	3	12210	SE MEDICAL INSURANCE	-5,000.00	5,000.00	100.00
2	1221	6241	1050	3	12210	SE MEDICAL INSURANCE	-3,000.00	500.00	50.00
1	1221	6410	4020	3	12210	SE SUPPLIES	-2,500.00	2,500.00	0.00
1	1221	6410	1050	3	12210	SE SUPPLIES	-2,500.00	2,500.00	0.00
						SUB TOTAL	-229,500.00	204,500.00	22,900.00
*** FUNCTION 1224 : PROPORTIONATE SHARE SERVICES									
2	1224	6111	4020	4	44100	PS CERTIFIED SALARY	-10,000.00	2,500.00	100.00
2	1224	6211	4020	4	44100	PS TEACHER RETIREMENT	-1,000.00	50.00	10.00
1	1224	6231	4020	4	44100	PS SOCIAL SECURITY	-1,000.00	50.00	10.00
1	1224	6232	4020	4	44100	PS MEDICARE	-1,000.00	50.00	10.00
1	1224	6410	4020	4	44100	PS GENERAL SUPPLIES	-100.00	100.00	0.00
						SUB TOTAL	-12,900.00	2,750.00	130.00
*** FUNCTION 1281 : EARLY CHILDHOOD SPEC ED									
2	1281	6111	4020	4	44200	ECSE TEACHER SALARY	-10,000.00	10,000.00	1,500.00
2	1281	6111	4020	4	44201	ECSE TEACHER SALARY	-5,000.00	4,000.00	1,000.00
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2	1281	6211	4020	3	12810	ECSE TEACHER RETIREMENT	-5,000.00	5000.00	500.00
2	1281	6232	4020	3	12810	ECSE MEDICARE	-1,000.00	1000.00	100.00
						SUB TOTAL	-51,000.00	40,000.00	5,600.00

Missouri DEPARTMENT OF ELEMENTARY & SECONDARY EDUCATION

CODING EXAMPLES

High School Teacher paid with IDEA Part B federal funds

FUNCTION	OBJECT	LOCATION	SOURCE	PROJECT
1221	6100	1050	4	44100

Special Education Director paid with state revenue

FUNCTION	OBJECT	LOCATION	SOURCE	PROJECT
2329	6100	XXXX	3	12210

Contracted Speech Therapist paid with local revenue

FUNCTION	OBJECT	LOCATION	SOURCE	PROJECT
2152	6300	1050	1	12210
2152	6300	3020	1	12210
2152	6300	4020	1	12210

FUNCTION CODE DESCRIPTION (SPECIAL EDUCATION)	PROG	FUNCTION CODE
Behavioral Professional/Behavioral Therapist	Both	2191
Building Maintenance/Janitorial Services (2541 2549)	*Both*	*2540*
Case Management	Both	2191
Child Find Costs	Both	2329
Coordinated Early Intervening Service (CEIS)/Comprehensive CEIS (CCEIS)	Sped K 12	1223
Counseling Services	Both	2122
Director	Both	2329
Educational Diagnostician	Both	2191
Facilities (4011 4091)	*Both*	*4000*
IEP Tracking Software	Both	2125
Interpreter	Both	2152
Legal fees for Child Complaint (Local, County or State Funds Only)	Both	2311
Nurse - Personal/School	Both	2134
Occupational Therapy	Both	2162
Office of the Principal Services for Special Education	Both	2411
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
Process Coordinator	Both	2329
Professional Development (2211 2219 2214 is for non federal only)	*Both*	*2200*
Proportionate Share Services (all non transportation costs)	Sped K 12	1224
Psychological Services	Both	2142
School Administration Other Support Services for Special Education	Both	2491
Secretary	Both	2329
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
Social Worker	Both	2113
Speech/Language Therapy, Pathology and Audiology Services	Both	2152
Substitute Teacher ECSE	ECSE	1281
Substitute Teacher	Sped K 12	1221
Supplies/Equipment for Director/Process Coordinator	Both	2329
Supplies/Equipment used for ECSE classroom instruction	ECSE	1281
Supplies/Equipment used for sped classroom instruction	Sped K 12	1221
Supplies/Equipment used for therapy (2152, 2162, 2172, 2182)	*Both*	*2100*
Support Services - Central Office (2611, 2633, 2644, 2691)	*Both*	*2600*
Teacher - ESY ECSE	ECSE	1281
Teacher - ESY	Sped K 12	1221
Teacher ECSE	ECSE	1281
Teacher	Sped K 12	1221
Transportation - Contracted Disabled	Sped K 12	2553
Transportation - District Operated Disabled	Sped K 12	2554
Transportation - Payments to Other Districts for Sped Transportation	Sped K 12	2556
Transportation - Proportionate Share	Sped K 12	2557
Transportation - Sped Students on Non disabled Routes (2551, 2552, 2555)	*Sped K 12*	*2500*
Transportation - Non Allowable Transportation Expense	Sped K 12	2558
Transportation - ECSE	ECSE	2559
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 CODE (ROLL-UPS)	OBJECT CODE
Certified Teacher Salaries	6100
Classified Salaries	6150
Benefits	6200
Purchased Services	6300
Supplies and Materials	6400
Capital Outlay	6500

LOCATION CODE EXAMPLES
Elementary = 4020, Middle = 3020, High = 1050, Central Office = 1000

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

PROJECT DESCRIPTION - FEDERAL FUNDS	PROJECT CODE
CODING FOR CURRENT YEAR ENTITLEMENT ALLOCATED FUNDS	
IDEA Entitlement Funds, Part B IDEA (5441)	44100
IDEA - 611 ECSE (5442)	44200
IDEA - 619 ECSE (5442)	44201
CODING FOR ECSE FUNDS USED OUTSIDE OF ECSE PROGRAM	
IDEA - 611 ECSE (K 12) (5442)	44203
IDEA - 619 ECSE (K) (5442)	44204
CODING FOR PRIOR YEAR FUNDS USED IN CURRENT YEAR	
Prior Year IDEA Entitlement Funds, Part B IDEA (5441)	44199
Prior Year IDEA - 611 ECSE (5442)	44299
Prior Year IDEA - 619 ECSE (5442)	44298
CODING FOR DISTRICT-WIDE INITIATIVES (SPED AND NONSPED)	
Assistive Technology Reimbursement (5437)	43700
Special Education Drop Out Prevention (5437)	43702
Special Education High Need Fund - Federal (5437)	43703
Special Education Transition (5437)	43707
MO Model Districts/District Cont Improv (MMD/DCI)	43708
ONLY Source Code 4 can be utilized with these project codes	

PROJECT DESCRIPTION - STATE/LOCAL/COUNTY FUNDS	PROJECT CODE
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 - LOCAL FUNDS	PROJECT CODE
Special Education Cooperatives (5811 Fiscal Agent Only)	12000
ONLY Source Code 1 can be utilized with the above project code	

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	

Missouri DEPARTMENT OF ELEMENTARY & SECONDARY EDUCATION

CODING EXAMPLES

Aide split between ECSE/K-12, paid with state revenue

FUNCTION	OBJECT	LOCATION	SOURCE	PROJECT
1281	6150	4020	3	12810
1221	6150	4050	3	12210

Prop Share SLP paid with IDEA Part B federal revenue

FUNCTION	OBJECT	LOCATION	SOURCE	PROJECT
1224	6100	4020	4	44100

Counselor paid with IDEA Part B federal and state revenue

FUNCTION	OBJECT	LOCATION	SOURCE	PROJECT
2122	6100	1050	4	44100
2122	6100	3020	3	12210

FUNCTION CODE DESCRIPTION (SPECIAL EDUCATION)	PROG	FUNCTION CODE
Behavioral Professional/Behavioral Therapist	Both	2191
Building Maintenance/Janitorial Services (2541 2549)	*Both*	*2540*
Case Management	Both	2191
Child Find Costs	Both	2329
Coordinated Early Intervening Service (CEIS)/Comprehensive CEIS (CCEIS)	Sped K 12	1223
Counseling Services	Both	2122
Director	Both	2329
Educational Diagnostician	Both	2191
Facilities (4011 4091)	*Both*	*4000*
IEP Tracking Software	Both	2125
Interpreter	Both	2152
Legal fees for Child Complaint (Local, County or State Funds Only)	Both	2311
Nurse - Personal/School	Both	2134
Occupational Therapy	Both	2162
Office of the Principal Services for Special Education	Both	2411
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
Process Coordinator	Both	2329
Professional Development (2211 2219 2214 is for non federal only)	*Both*	*2200*
Proportionate Share Services (all non transportation costs)	Sped K 12	1224
Psychological Services	Both	2142
School Administration Other Support Services for Special Education	Both	2491
Secretary	Both	2329
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
Social Worker	Both	2113
Speech/Language Therapy, Pathology and Audiology Services	Both	2152
Substitute Teacher ECSE	ECSE	1281
Substitute Teacher	Sped K 12	1221
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Supplies/Equipment used for ECSE classroom instruction	ECSE	1281
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Supplies/Equipment used for therapy (2152, 2162, 2172, 2182)	*Both*	*2100*
Support Services - Central Office (2611, 2633, 2644, 2691)	*Both*	*2600*
Teacher - ESY ECSE	ECSE	1281
Teacher - ESY	Sped K 12	1221
Teacher ECSE	ECSE	1281
Teacher	Sped K 12	1221
Transportation - Contracted Disabled	Sped K 12	2553
Transportation - District Operated Disabled	Sped K 12	2554
Transportation - Payments to Other Districts for Sped Transportation	Sped K 12	2556
Transportation - Proportionate Share	Sped K 12	2557
Transportation - Sped Students on Non disabled Routes (2551, 2552, 2555)	*Sped K 12*	*2500*
Transportation - Non Allowable Transportation Expense	Sped K 12	2558
Transportation - ECSE	ECSE	2559
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 CODE (ROLL-UPS)	OBJECT CODE
Certified Teacher Salaries	6100
Classified Salaries	6150
Benefits	6200
Purchased Services	6300
Supplies and Materials	6400
Capital Outlay	6500

LOCATION CODE EXAMPLES
Elementary = 4020, Middle = 3020, High = 1050, Central Office = 1000

SOURCE DESCRIPTION	SOURCE CODE
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PROJECT DESCRIPTION - FEDERAL FUNDS	PROJECT CODE
CODING FOR CURRENT YEAR ENTITLEMENT ALLOCATED FUNDS	
IDEA Entitlement Funds, Part B IDEA (5441)	44100
IDEA - 611 ECSE (5442)	44200
IDEA - 619 ECSE (5442)	44201
CODING FOR ECSE FUNDS USED OUTSIDE OF ECSE PROGRAM	
IDEA - 611 ECSE (K 12) (5442)	44203
IDEA - 619 ECSE (K) (5442)	44204
CODING FOR PRIOR YEAR FUNDS USED IN CURRENT YEAR	
Prior Year IDEA Entitlement Funds, Part B IDEA (5441)	44199
Prior Year IDEA - 611 ECSE (5442)	44299
Prior Year IDEA - 619 ECSE (5442)	44298
CODING FOR DISTRICT-WIDE INITIATIVES (SPED AND NONSPED)	
Assistive Technology Reimbursement (5437)	43700
Special Education Drop Out Prevention (5437)	43702
Special Education High Need Fund - Federal (5437)	43703
Special Education Transition (5437)	43707
MO Model Districts/District Cont Improv (MMD/DCI)	43708
ONLY Source Code 4 can be utilized with these project codes	

PROJECT DESCRIPTION - STATE/LOCAL/COUNTY FUNDS	PROJECT CODE
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 - LOCAL FUNDS	PROJECT CODE
Special Education Cooperatives (5811 Fiscal Agent Only)	12000
ONLY Source Code 1 can be utilized with the above project code	

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	

Missouri DEPARTMENT OF ELEMENTARY & SECONDARY EDUCATION

CODING EXAMPLES

Tuition to GC for HS student paid with local revenue

FUNCTION	OBJECT	LOCATION	SOURCE	PROJECT
1933	6300	1050	1	12210

Elem IEP supplies paid with IDEA Part B federal revenue

FUNCTION	OBJECT	LOCATION	SOURCE	PROJECT
1221	6400	4020	4	44100

PD for Sped Director paid with state revenue

FUNCTION	OBJECT	LOCATION	SOURCE	PROJECT
2214	6300	1050	3	12210
2214	6300	3020	3	12210
2214	6300	4020	3	12210

FUNCTION CODE DESCRIPTION (SPECIAL EDUCATION)	PROG	FUNCTION CODE
Behavioral Professional/Behavioral Therapist	Both	2191
Building Maintenance/Janitorial Services (2541 2549)	*Both*	*2540*
Case Management	Both	2191
Child Find Costs	Both	2329
Coordinated Early Intervening Service (CEIS)/Comprehensive CEIS (CCEIS)	Sped K 12	1223
Counseling Services	Both	2122
Director	Both	2329
Educational Diagnostician	Both	2191
Facilities (4011 4091)	*Both*	*4000*
IEP Tracking Software	Both	2125
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Support Services - Central Office (2611, 2633, 2644, 2691)	*Both*	*2600*
Teacher - ESY ECSE	ECSE	1281
Teacher - ESY	Sped K 12	1221
Teacher ECSE	ECSE	1281
Teacher	Sped K 12	1221
Transportation - Contracted Disabled	Sped K 12	2553
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LOCATION CODE EXAMPLES
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IDEA - 611 ECSE (5442)	44200
IDEA - 619 ECSE (5442)	44201
CODING FOR ECSE FUNDS USED OUTSIDE OF ECSE PROGRAM	
IDEA - 611 ECSE (K 12) (5442)	44203
IDEA - 619 ECSE (K) (5442)	44204
CODING FOR PRIOR YEAR FUNDS USED IN CURRENT YEAR	
Prior Year IDEA Entitlement Funds, Part B IDEA (5441)	44199
Prior Year IDEA - 611 ECSE (5442)	44299
Prior Year IDEA - 619 ECSE (5442)	44298
CODING FOR DISTRICT-WIDE INITIATIVES (SPED AND NONSPED)	
Assistive Technology Reimbursement (5437)	43700
Special Education Drop Out Prevention (5437)	43702
Special Education High Need Fund - Federal (5437)	43703
Special Education Transition (5437)	43707
MO Model Districts/District Cont Improv (MMD/DCI)	43708
ONLY Source Code 4 can be utilized with these project codes	

PROJECT DESCRIPTION - STATE/LOCAL/COUNTY FUNDS	PROJECT CODE
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 - LOCAL FUNDS	PROJECT CODE
Special Education Cooperatives (5811 Fiscal Agent Only)	12000
ONLY Source Code 1 can be utilized with the above project code	

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	

CONSEQUENCES OF INCORRECT CODING

- Expenditures won’t pull into the FER correctly
- Cannot determine federal expenditures and compliance with federal requirements
- General Ledger won’t match FER or ASBR
- May end up paying for non-special education expenditures

UNDERSTANDING A GENERAL LEDGER

Missouri
DEPARTMENT OF ELEMENTARY & SECONDARY
EDUCATION™

CODING

DESCRIPTION OF EXPENDITURE

BUDGETED AMOUNT

YTD AMOUNT

MONTHLY AMOUNT

FD	FUNC	OBJ	LOC	SRCE	PROG		BUDGET	YTD	MONTH
*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES									
2	1221	6111	4020	4	44100	SE CERTIFIED SALARIES	-80,000.00	72,500.00	10,000.00
2	1221	6111	4020	3	12210	SE CERTIFIED SALARIES	-20,000.00	20,000.00	0.00
2	1221	6111	1050	3	12210	SE CERTIFIED SALARIES	-30,000.00	25,000.00	3,000.00
1	1221	6151	4020	4	43703	SE SALARY NONCERT	-10,000.00	5,000.00	3,000.00
1	1221	6151	4020	3	12210	SE SALARY NONCERT	-50,000.00	50,000.00	6,000.00
2	1221	6211	4020	3	12210	SE CERT TEACHER RETIREMENT	-5,000.00	5,000.00	200.00
2	1221	6211	1050	3	12210	SE CERT TEACHER RETIREMENT	-3,000.00	2,000.00	50.00
1	1221	6211	4020	3	12210	SE NONCERT TEACHER RETIREMENT	-5,000.00	5,000.00	100.00
2	1221	6231	4020	3	12210	SE SOCIAL SECURITY	-5,000.00	5,000.00	200.00
2	1221	6231	1050	3	12210	SE SOCIAL SECURITY	-3,000.00	1,000.00	50.00
2	1221	6232	4020	3	12210	SE MEDICARE	-5,000.00	5,000.00	100.00
2	1221	6232	1050	3	12210	SE MEDICARE	-3,000.00	1,000.00	50.00
2	1221	6241	4020	3	12210	SE MEDICAL INSURANCE	-5,000.00	5,000.00	100.00
2	1221	6241	1050	3	12210	SE MEDICAL INSURANCE	-3,000.00	500.00	50.00
1	1221	6410	4020	3	12210	SE SUPPLIES	-2,500.00	2,500.00	0.00
1	1221	6410	1050	3	12210	SE SUPPLIES	-2,500.00	2,500.00	0.00
						SUB TOTAL	-229,500.00	204,500.00	22,900.00
*** FUNCTION 1224 : PROPORTIONATE SHARE SERVICES									
2	1224	6111	4020	4	44100	PS CERTIFIED SALARY	-10,000.00	2,500.00	100.00
2	1224	6211	4020	4	44100	PS TEACHER RETIREMENT	-1,000.00	50.00	10.00
1	1224	6231	4020	4	44100	PS SOCIAL SECURITY	-1,000.00	50.00	10.00
1	1224	6232	4020	4	44100	PS MEDICARE	-1,000.00	50.00	10.00
1	1224	6410	4020	4	44100	PS GENERAL SUPPLIES	-100.00	100.00	0.00
						SUB TOTAL	-12,900.00	2,750.00	130.00
*** FUNCTION 1281 : EARLY CHILDHOOD SPEC ED									
2	1281	6111	4020	4	44200	ECSE TEACHER SALARY	-10,000.00	10,000.00	1,500.00
2	1281	6111	4020	4	44201	ECSE TEACHER SALARY	-5,000.00	4,000.00	1,000.00
2	1281	6111	4020	3	12810	ECSE TEACHER SALARY	-30,000.00	20,000.00	2,500.00
2	1281	6211	4020	3	12810	ECSE TEACHER RETIREMENT	-5,000.00	5000.00	500.00
2	1281	6232	4020	3	12810	ECSE MEDICARE	-1,000.00	1000.00	100.00
						SUB TOTAL	-51,000.00	40,000.00	5,600.00

SUBTOTALS

FUNCTION CODES

QUERYING A GENERAL LEDGER

- Pulling reports from the accounting system based on specific coding parameters.
- Any expenditure data reported in ePeGS should be based on accounting system queries and not spreadsheets, manual calculations, guesses, estimates, etc.
- Contact software vendors for instructions on running system reports and queries.
- EX: Query for Source Code 4, Project Code 43703, Month = $3,000

FD	FUNC	OBJ	LOC	SRCE	PROG		BUDGET	YTD	MONTH
1	1221	6151	4020	4	43703	SE SALARY NONCERT	-10,000.00	5,000.00	3,000.00

IDENTIFICATION OF AWARDS

- Uniform Grant Guidance (UGG) requires the identification of all federal grant awards within the accounting system.
- DESE has created a Federal Award Identification spreadsheet districts/LEAs can utilize if the accounting system cannot accommodate the required components.
- Required Components:
  - Federal Award Identification Number (FAIN)
  - CFDA Title and Number
  - Fiscal Year of Award
  - Name of the Federal Awarding Agency
  - Name of Pass-Through Entity
  - Accounting Code Used to Identify Grant Expenditures

Missouri Department of Elementary and Secondary Education
Division of Financial and Administrative Services
Special Education Finance

FY20 SPECIAL EDUCATION IDEA PART B SECTION 611 GRANT ALLOCATIONS (May 6, 2019)

FEDERAL AWARD IDENTIFICATION NUMBER (FAIN)	H027A190040	NAME OF FEDERAL AWARDING AGENCY	U.S. Department of Education
FEDERAL AWARD DATE	7/01/2019 - 9/30/2020	NAME OF PASS-THROUGH ENTITY	Missouri Department of Elementary and Secondary Education
SUBAWARD PERIOD OF PERFORMANCE	7/01/2019 - 6/30/2020	CONTACT INFORMATION OF AWARDING OFFICIAL OF THE PASS-THROUGH ENTITY	Angie Nickell spedfunding@dese.mo.gov
FEDERAL AWARD PROJECT DESCRIPTION	Special Education - Grants to States	CFDA NUMBER AND NAME	84.027A, Special Education - Grants to States
INDIRECT COST RATE FOR THE FEDERAL AWARD	3.8% Restricted	RESEARCH AND DEVELOPMENT AWARD	No

FOR INFORMATION REGARDING THE REQUIREMENTS SO THAT THE FEDERAL AWARD IS USED IN ACCORDANCE WITH FEDERAL STATUTES, REGULATIONS AND THE TERMS AND CONDITIONS OF THE FEDERAL AWARD, PLEASE REVIEW THE FISCAL GUIDANCE FOR FEDERAL GRANT PROGRAMS AT: HTTP://DESE.MO.GOV/FINANCIAL-ADMIN-SERVICES/GENERAL-FEDERAL-GUIDANCE.

THE SUBRECIPIENT MUST PERMIT THE PASS-THROUGH ENTITY AND AUDITORS TO HAVE ACCESS TO THE SUBRECIPIENT'S RECORDS AND FINANCIAL STATEMENTS AS NECESSARY.

					POPULATION		POVERTY				
CDC	District Name	DUNS	IDC	Base Amount	Total Population Count	Enrollment Amount	FRL/CEP Count	Poverty Amount	Part B 611	ECSE 611	Total IDEA Part B 611 Allocation
001090	ADAIR CO. R-I	100654698	0.17%	$ 20,046	243	$ 28,958	163	$ 7,591	$ 56,595	$ -	$ 56,595
001091	KIRKSVILLE R-III	039448618	1.40%	$ 187,799	2713	$ 323,302	704	$ 32,786	$ 429,785	$ 114,102	$ 543,887
001092	ADAIR CO. R-II	100653757	0.33%	$ 29,014	153	$ 18,233	59	$ 2,748	$ 49,995	$ -	$ 49,995
002089	NORTH ANDREW CO. R-VI	100041870	0.11%	$ 21,629	358	$ 42,662	146	$ 6,799	$ 69,668	$ 1,422	$ 71,090

Required component (i.e. FAIN, CFDA, Federal Awarding Agency, etc.) can be found on the Special Education IDEA Part B Grant Allocations document found at: http://dese.mo.gov/financial-admin-services/special-education-finance/part-b-funding-and-allocations.

IDENTIFICATION OF AWARDS SPREADSHEET

Federal Award Identification						
CFDA Title	CFDA Number	Federal Award Identification Number (FAIN)	Fiscal Year of Award	Name of Federal Agency	Name of Pass-Through Entity	Accounting Code Used to Identify Grant Expenditures
Career Education Secondary Sal Reimb	84048A	V048A190025	FY21	US Department of Education	MO DESE	42701
Spec Ed Part B Entitlement	84027A	H027A200040	FY21	US Department of Education	MO DESE	44100
Spec Ed Part B Entitlement	84027A	H027A190040	FY21	US Department of Education	MO DESE	44100
ECSE-Federal (611)	84027A	H027A190040	FY21	US Department of Education	MO DESE	44200
ECSE-Federal (619)	84173A	H173A200103	FY21	US Department of Education	MO DESE	44201
Title I	84010A	S010A200025	FY21	US Department of Education	MO DESE	45100
Title II.A	84367A	S367A190024	FY21	US Department of Education	MO DESE	46500
Curriculum Substitutes Pmt-Fed	84369A	S369A200026	FY21	US Department of Education	MO DESE	42703
REAP	84.358A	S358A200862	FY21	US Department of Education	US Dept of ED	99999

ACTIVITY

CODING ACTIVITY

Missouri DEPARTMENT OF ELEMENTARY & SECONDARY EDUCATION

Circle the coding line items that will not pull over to the FER due to being coded with the incorrect coding (source and project code) combination or with an incorrect function code.

SPED CODING ACTIVITY

CODING ACTIVITY

Highlight the account line items that will not pull over to the FER due to being coded with the incorrect source and project combination or with an incorrect funtion code.

	Function Code	Description	Object Code	Source Code	Project	Total
1.	1191	Summer School (Regular)	6241	3	12210	$80.00
2.	1192	Juvenile Program	6411	1	12210	$160.02
3.	1193	Alternative Programs	6412	1	12210	$2,145.00
4.	1194	Residential/Treatment Facilities	6311	1	12210	$29,439.63
5.	1211	Gifted & Talented	6221	3	12210	$232.30
6.	1221	Special Education and Related Services	6111	4	12210	$4,627.08
7.	1221	Special Education and Related Services	6151	1	12210	$26,755.35
8.	1221	Special Education and Related Services	6232	3	43703	$188.04
9.	1224	Proportionate Share Services	6111	4	44100	$1,865.15
10.	1224	Proportionate Share Services	6312	1	44100	$1,695.00
11.	1251	TITLE Supplemental Instruction	6231	4	12210	$1,667.52
12.	1281	Early Childhood Special Education	6111	4	44201	$1,682.41
13.	1281	Early Childhood Special Education	6221	3	44201	$1,592.52
14.	1281	Early Childhood Special Education	6311	3	12810	$452.11
15.	1281	Early Childhood Special Education	6319	1	12210	$30.00
16.	1281	Early Childhood Special Education	6343	4	12810	$285.24
17.	1931	Tuition, Special Ed Services-Other Distr in State	6319	4	44100	$92,567.00
18.	2162	Occupational Therapy-Related Services	6311	4	12210	$264.40
19.	2182	Visually Impaired/Vision Services	6313	3	44100	$9,835.00
20.	2213	Instructional Staff Training Services	6343	3	12210	$3,493.32
21.	2213	Professional Development	6312	1	44100	$1,093.82
22.	2214	Professional Development	6319	4	12210	$199.99
23.	2214	Professional Development	6319	4	44100	$3,438.20
24.	2222	School Library Services	6161	1	12210	$1,086.57
25.	2222	School Library Services	6241	1	12810	$6,064.31
26.	2529	Other Fiscal Services	6161	1	12210	$191.29
27.	2553	Contracted K-12 Disabled Transportation Services	6341	1	12810	$4,075.92
28.	2553	Contracted K-12 Disabled Transportation Services	6341	3	12210	$5,289.41
29.	2559	Early Childhood Special Education Trans. Serv.	6231	3	12210	$209.56
30.	3511	Early Childhood Program	6131	1	12810	$133.75
31.	3512	Early Childhood Instruction	6411	3	44200	$143.18
32.	3812	Afterschool Program	6112	3	12210	$15,918.00
33.	3912	Parental Involvement	6313	3	12210	$262.50

SPED CODING ACTIVITY - ANSWERS

CODING ACTIVITY ANSWER SHEET

Highlight the account line items that will not pull over to the FER due to being coded with the incorrect source and project combination or with an incorrect funtion code.

	Function Code	Description	Object Code	Source Code	Project	Total	Comments
1.	1191	Summer School (Regular)	6241	3	12210	$80.00	Not in ePeGS
2.	1192	Juvenile Program	6411	1	12210	$160.02	Not in ePeGS
3.	1193	Alternative Programs	6412	1	12210	$2,145.00	Not in ePeGS
4.	1194	Residential/Treatment Facilities	6311	1	12210	$29,439.63	Not in ePeGS
5.	1211	Gifted & Talented	6221	3	12210	$232.30	Not in ePeGS
6.	1221	Special Education and Related Services	6111	4	12210	$4,627.08	Coding Combination
7.	1221	Special Education and Related Services	6151	1	12210	$26,755.35	
8.	1221	Special Education and Related Services	6232	3	43703	$188.04	Coding Combination
9.	1224	Proportionate Share Services	6111	4	44100	$1,865.15	
10.	1224	Proportionate Share Services	6312	1	44100	$1,695.00	Coding Combination
11.	1251	TITLE Supplemental Instruction	6231	4	12210	$1,667.52	Coding Combination
12.	1281	Early Childhood Special Education	6111	4	44201	$1,682.41	
13.	1281	Early Childhood Special Education	6221	3	44201	$1,592.52	Coding Combination
14.	1281	Early Childhood Special Education	6311	3	12810	$452.11	
15.	1281	Early Childhood Special Education	6319	1	12210	$30.00	Coding Combination, K-12 Project Code
16.	1281	Early Childhood Special Education	6343	4	12810	$285.24	Coding Combination
17.	1931	Tuition, Special Ed Services-Other Distr in State	6319	4	44100	$92,567.00	
18.	2162	Occupational Therapy Related Services	6311	4	12210	$264.40	Coding Combination
19.	2182	Visually Impaired/Vision Services	6313	3	44100	$9,835.00	Coding Combination
20.	2213	Instructional Staff Training Services	6343	3	12210	$3,493.32	
21.	2213	Professional Development	6312	1	44100	$1,093.82	Coding Combination
22.	2214	Professional Development	6319	4	12210	$199.99	Coding Combination
23.	2214	Professional Development	6319	4	44100	$3,438.20	No Federal Funds
24.	2222	School Library Services	6161	1	12210	$1,086.57	
25.	2222	School Library Services	6241	1	12810	$6,064.31	ECSE Project Code
26.	2529	Other Fiscal Services	6161	1	12210	$191.29	
27.	2553	Contracted K-12 Disabled Transportation Services	6341	1	12810	$4,075.92	ECSE Project Code
28.	2553	Contracted K-12 Disabled Transportation Services	6341	3	12210	$5,289.41	
29.	2559	Early Childhood Special Education Trans. Serv.	6231	3	12210	$209.56	K-12 Project Code
30.	3511	Early Childhood Program	6131	1	12810	$133.75	Not in ePeGS
31.	3512	Early Childhood Instruction	6411	3	44200	$143.18	Not in ePeGS, Coding Combination
32.	3812	Afterschool Program	6112	3	12210	$15,918.00	Not in ePeGS
33.	3912	Parental Involvement	6313	3	12210	$262.50	Not in ePeGS

RESOURCES:

Sped Expenditure Coding Sheet
https://dese.mo.gov/sites/default/files/sef-CodingGuidance.pdf

Sped Expenditure Coding FAQ
https://dese.mo.gov/sites/default/files/sef-CodingFAQ.pdf

Sped Cooperative Coding Guidance
https://dese.mo.gov/sites/default/files/sef-CoopExpenditures.pdf

Fiscal Monitoring Guide
https://dese.mo.gov/sites/default/files/sef-GeneralLedgerJournalEntryCorrectionForm.pdf