# SPECIAL EDUCATION EXPENDITURE CODE STRUCTURE

**FUNCTION CODE DESCRIPTION (SPECIAL EDUCATION)** | **FUNCTION CODE** | **REVENUE CODE** |
---|---|---|
Behavioral Professional/Behavioral Therapist | Both | 2191 |
Building Maintenance/Janitorial Services | Both | 2340 |
Case Management | Both | 2191 |
Child Find Costs | Both | 2329 |
Coordinated Early Intervening Service (CEIS) (all costs) | Sped K-12 | 1223 |
Comprehensive Coordinated Early Intervening Services (CCEIS) | Sped K-12 | 1223 |
Counseling Services | Both | 2122 |
Director | Both | 2320 |
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 | 2314 |
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 | Sped K-12 | 1221 |
Paraprofessional - Extended School Year (ESY) | Sped K-12 | 1221 |
Paraprofessional ECSE | Sped K-12 | 1221 |
Paraprofessional | Sped K-12 | 1221 |
Physical Therapy | Both | 2172 |
Process Coordinator | Both | 2329 |
Professional Development | Both | 2200 |
Proportionate Share Services (all non-transportation costs) | Sped K-12 | 1224 |
Psychological Services | Both | 2141 |
School Administration Other Support Services for Special Education | Both | 2491 |
Secretary | Both | 2329 |
Service Area Direction - Occupationalal (supervision only, no services) | Both | 2161 |
Service Area Direction - Physical (supervision only, no services) | Both | 2171 |
Service Area Direction - Speech (supervision only, no services) | Both | 2151 |
Social Worker | Both | 2113 |
Speech/Language Therapy, Pathology and Audioloogy Services | Both | 2152 |
Substitute Teacher ECSE | Sped K-12 | 1221 |
Substitute Teacher | Sped K-12 | 1221 |
Supplies/Equipment for Director/Process Coordinator | Both | 2329 |
Supplies/Equipment for ECSE classroom instruction | ECSE | 1281 |
Supplies/Equipment used for sped classroom instruction | Sped K-12 | 1221 |
Supplies/Equipment used for therap | Both | 2100 |
Support Services - Central Office | 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 | 2509 |
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 |

**SOURCE CODE (ROLL-UPS)** | **SOURCE 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 CODES - FEDERAL FUNDS**

**CODING FOR CURRENT YEAR ENTITLEMENT ALLOCATED FUNDS**

IDEA Entitlement Funds, Part B IDEA | 44100 |
IDEA - ECSE 611 | 44200 |
IDEA - 619 ECSE | 44201 |

**CODING FOR ECSE FUNDS USED OUTSIDE OF ECSE PROGRAM**

IDEA - 611 ECSE (K-12) | 44203 |
IDEA - 619 ECSE (K) | 44204 |

**CODING FOR PRIOR YEAR FUNDS USED IN CURRENT YEAR**

Prior Year IDEA Entitlement Funds, Part B IDEA | 44199 |
Prior Year IDEA - 611 ECSE | 44299 |
Prior Year IDEA - 619 ECSE | 44298 |

**CODING FOR DISTRICT-WIDE INITIATIVES**

Assistive Technology Reimbursement | 43700 |
Special Education Drop Out Prevention | 43702 |
Special Education High Need Fund - Federal | 43703 |
Special Education Transition | 43707 |
MO Model/Cont Improv (MMD/DCI) | 43708 |
MO Model Behavior (MMD-B) | 43708 |

**PROJECT CODES - STATE/LOCAL/COUNTY FUNDS**

**K-12 Special Education Expenditure**

K-12 Special Education Expenditure | 12210 |
ECSE Expenditure | 12810 |

**PROJECT CODES - COOPERATIVE FUNDS**

Special Education Cooperatives (5811 Fiscal Agent Only) | 12000 |

**PROJECT CODES - ANY FUNDS**

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 (FEDERAL FUNDS)** | **CODE**
---|---|
IDEA Part B Entitlement Funds | 5441 |
IDEA ECSE 611 Funds and ECSE 619 Funds | 5442 |
Assistive Technology Reimbursement | 5437 |
Special Education Drop Out Prevention or Transition | 5437 |
Special Education High Need Fund - Federal | 5437 |
MO Model/Cont Improv (MMD/DCI) and MO Model Behavior (MMD-B) | 5437 |

**REVENUE CODE TITLE (STATE FUNDS)** | **CODE**
---|---|
Special Education High Need Fund - State | 5381 |
Public Placement Fund | 5369 |
Readers for the Blind | 5371 |
ECSE - State (3-5 year-olds not eligible for Kindergarten) | 5314 |
Member District Cooperative Fees | 5811 |

Italics = Range of Codes; Prog = Identifies program (Sped K-12 or ECSE or both) for coding

**UPDATED: 8/17/20**