

# SPECIAL EDUCATION EXPENDITURE CODE STRUCTURE

<b>FUND TYPE</b> 3 DIGITS	<b>FUNCTION CODE</b> 4 DIGITS	<b>OBJECT CODE</b> 4 DIGITS	<b>LOCATION CODE</b> 4 DIGITS	<b>SOURCE CODE</b> 1 DIGIT	<b>PROJECT CODE</b> 5 DIGITS
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**RED FONT = ALLOCATED BY DESE** **BLACK FONT = ALLOCATED BY DISTRICT**

**UPDATED: 8/17/20**

FUNCTION CODE DESCRIPTION (SPECIAL EDUCATION)	PROG	FUNCTION CODE
Behavioral Professional/Behavioral Therapist	Both	2191
<i>Building Maintenance/Janitorial Services (2541-2549)</i>	<i>Both</i>	<i>2540</i>
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
Comprehensive Coordinated Early Intervening Services (CCEIS)	Sped K-12	1223
Counseling Services	Both	2122
<i>Director</i>	<i>Both</i>	<i>2329</i>
Educational Diagnostician	Both	2191
<i>Facilities (4011-4091)</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>
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
<i>Process Coordinator</i>	<i>Both</i>	<i>2329</i>
<i>Professional Development (2211-2219; 2214 for sped has to be non-federal)</i>	<i>Both</i>	<i>2200</i>
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
<i>Secretary</i>	<i>Both</i>	<i>2329</i>
Service Area Direction - Occupational (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 Audiology Services	Both	2152
Substitute Teacher ECSE	ECSE	1281
Substitute Teacher	Sped K-12	1221
<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 (2152, 2162, 2172, 2182)</i>	<i>Both</i>	<i>2100</i>
<i>Support Services - Central Office (2611, 2633, 2644, 2691)</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 (2551, 2552, 2555)</i>	<i>Sped K-12</i>	<i>2500</i>
<i>Transportation - Non-Allowable Transportation Expense</i>	<i>Sped K-12</i>	<i>2558</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

*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 CODES - FEDERAL FUNDS	PROJECT CODE
<b>CODING FOR CURRENT YEAR ENTITLEMENT ALLOCATED FUNDS</b>	
IDEA Entitlement Funds, Part B IDEA	44100
IDEA - 611 ECSE	44200
IDEA - 619 ECSE	44201
<b>CODING FOR ECSE FUNDS USED OUTSIDE OF ECSE PROGRAM</b>	
IDEA - 611 ECSE (K-12)	44203
IDEA - 619 ECSE (K)	44204
<b>CODING FOR PRIOR YEAR FUNDS USED IN CURRENT YEAR</b>	
Prior Year IDEA Entitlement Funds, Part B IDEA	44199
Prior Year IDEA - 611 ECSE	44299
Prior Year IDEA - 619 ECSE	44298
<b>CODING FOR DISTRICT-WIDE INITIATIVES</b>	
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
<i>ONLY Source Code 4 can be utilized with the above project codes</i>	

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

PROJECT CODES - COOPERATIVE FUNDS	PROJECT CODE
Special Education Cooperatives (5811 Fiscal Agent Only)	12000
<i>ONLY Source Code 1 can be utilized with the above project code</i>	

PROJECT CODES - ANY FUNDS	PROJECT CODE
School Wide Pool Expenditure	40001
Early Learning Blended Expenditure	40002
<i>Any Source Code can be utilized with the above project codes</i>	

## REVENUE CODES

REVENUE CODE TITLE (FEDERAL FUNDS)	CODE	REVENUE CODE TITLE (STATE FUNDS)	CODE
IDEA Part B Entitlement Funds	5441	Special Education High Need Fund - State	5381
IDEA ECSE 611 Funds and ECSE 619 Funds	5442	Public Placement Fund	5369
Assistive Technology Reimbursement	5437	Readers for the Blind	5371
Special Education Drop Out Prevention or Transition	5437	ECSE - State (3-5 year-olds not eligible for Kindergarten)	5314
Special Education High Need Fund - Federal	5437	Member District Cooperative Fees	5811
MO Model/Cont Improv (MMD/DCI) and MO Model Behavior (MMD-B)	5437		