

FY20 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

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
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

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/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 DESCRIPTION - 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 DESCRIPTION - LOCAL 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 DESCRIPTION - 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	CODE
Assistive Technology Reimbursement	5437
Project Search Grant	5437
Special Education Drop Out Prevention	5437
Special Education High Need Fund - Federal	5437
Special Education SET Training	5437
Special Education SWIS	5437
State-Wide Collaborative Work Initiative (IDEA funds)	5437
Special Education Transition	5437
Special Education MO Model Districts (IDEA funds)	5437

REVENUE CODE TITLE	CODE
State-Wide Collaborative Work Initiative (SPDG funds)	5438
Special Education MO Model Districts (SPDG funds)	5438
IDEA Entitlement Funds, Part B IDEA	5441
IDEA - 611 ECSE (3-21 year-olds), 619 ECSE (3-5 year-olds)	5442
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