

## Special Education FY19 Coding Guidance Questions and Answers

1. We have Great Circle in our district. We need to keep the Great Circle expenses separate. Can we use 1194 function code for example: 002-1194-6111-1050-12210-3 Certificated Salary Great Circle?

*The instructional cost for Great Circle students being provided special education instruction would be coded to function code 1221. If there are non-special education students being provided instruction the cost would be coded to function code 1194. You have to use Core Data building codes where student level data is reported.*

2. Can the Fund Type have the 1st digit the fund code (i.e. 1, 2, 3, or 4) and the last 2 digits be the year.

Yes.

3. We are currently using 001, 002, etc. for fund codes. Do we have to change this to 100, 200, etc.?

*I would ask School Finance about the change to the fund code. My assumption would be that the fund codes identified in the 18-19 accounting manual should be used but I would encourage you to verify that with School Finance.*

4. Do classified employees go in 2329 secretaries or 2191 other related services personnel? We have other types of classified employees besides secretaries.

*The function code does not designate classified vs. non-classified - the object code should be used to distinguish between these two classifications.*

5. What does it mean that the function codes will be prorated by DESE? Specifically the director cost under 2329. Prior we did that at an LEA level based on the ECSE caseload guidance. Now DESE is taking that over, is that based on our ECSE core data versus k-12 sped core data?

*DESE will be prorating these expenditures based on what is reported in the ASBR across all buildings. This will not impact how staff is coded in MOSIS. The total cost is the total cost, it shouldn't matter how it is prorated among the buildings.*

6. Specific building costs...we only have ECSE funding however we operate a couple ECSE programs at our K-12 buildings. Do we need to still allocate costs per building or just our building code 7500 (early childhood)?

*You just need to allocate to the specific building where services are being provided.*

7. Slide 12 regarding functions describe using options other than 1221 and 1281 as a "may." Am I correct that those changes would be at LEA discretion as long as the correct program codes were used?

*I would encourage you to use the function code that is the best fit for the expenditure according to the 18-19 accounting manual. Since 1221 and 1281 are instructional function codes, these may not be the best codes to use for other non-instructional costs.*

8. Does that mean that COOP member districts should not code any payments to the COOP using 1221?

*The new guidance indicates these expenditures should be coded to function code 1931.*

9. Can the Fund Type have the 1st digit the fund code (i.e. 1, 2, 3, or 4) and the last 2 digits be the year?

Yes.

10. We have been told Medicaid funds are not required to be marked with matching expenses. Will we do that in this new coding system?

*No, but you will need to create a project code to track expenditures paid with Medicaid funds since they are federal funds.*

11. In the past when Omni first came out, we were told to use project/program codes to denote Fed \$ with 400 #, state \$ with 300#, and local \$ with 100 or 200 #'s it sounds like we don't need that structure any longer...true?

*You can continue to use those program/project codes in 2017-18 coding but will need to use the new project codes in 2018-19.*

12. How do you suggest we proportion the county/local revenue under the source code of special education?

*I would look at the amount of local revenue that has been used in the past toward meeting MOE on a local only or per child local only basis. You don't have to use county funds for sped costs, but if you do, those costs will be included in your MOE amount. It is up to the LEA to determine how much local, county, and state revenue to use to pay for special education costs. As long as MOE is met in one area, the LEA is in compliance with the MOE requirement.*

13. If I have an aide that will ride the ECSE bus next year will I still use function code 2559 for this? The ePeGs change page confused me.

Yes.

14. So we use the source codes now to denote the local and state dollars aside from the fed.

*Yes, the source codes will designate whether the cost was paid with local, county, or state since the same project code will be used for sped local, state, and county paid costs.*

15. So I still need to determine my ECSE/K-12 cost as a director based on the ECSE guidance. Then I need to make sure the amounts line up with the correct project description. That way it all matches up between ASBR and core data and the FER

Yes.