

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

FUND TYPE DESCRIPTION	FUND CODE	
General Fund		10X
Teachers Fund		20X
Debt Service Fund		30X
Capital Projects Fund		40X
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</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
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	Sped K-12	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 DESCRIPTION	OBJECT CODE
Certificated Teacher Salaries	6110
Classified Salaries	6150
Employee Benefits	6200
Purchased Services	6300
Supplies and Materials	6400
Capital Outlay	6500

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

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

PROJECT DESCRIPTION - FEDERAL FUNDS	PROJECT CODE
Assistive Technology Reimbursement (5437)	43700
Project Search Grant (5437)	43701
Special Education Drop Out Prevention (5437)	43702
Special Education High Need Fund - Federal (5437)	43703
Special Education SET Training (5437)	43704
Special Education SWIS (5437)	43705
State-Wide Collaborative Work Initiative (IDEA funds 5437)	43706
Special Education Transition (5437)	43707
Special Education MO Model Districts (IDEA funds 5437)	43708
State-Wide Collaborative Work Initiative (SPDG funds 5438)	43800
Special Education MO Model Districts (SPDG funds 5438)	43801
IDEA Entitlement Funds, Part B IDEA (5441)	44100
IDEA - 611 ECSE (5442)	44200
IDEA - 619 ECSE (5442)	44201

PROJECT DESCRIPTION - STATE/LOCAL/COUNTY FUNDS	PROJECT CODE
Special Education Cooperatives (5811 Fiscal Agent Only)	12000
K-12 Special Education Expenditure	12210
ECSE Expenditure	12810

PROJECT DESCRIPTION - ANY FUNDS	PROJECT CODE
School Wide Pool Expenditure	40001
Early Learning Blended Expenditure	40002

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