

Sample coding for Special Education:

Definition: *Special Programs include activities for elementary and secondary students receiving services outside the realm of regular programs. These services are related to mental retardation, orthopedic impairment, emotional disturbance, developmental delay, specific learning disabilities, multiple disabilities, hearing impairment, other health impairments, visual impairments including blindness, autism, deaf-blindness, traumatic brain injury and speech or language impairments.*

Support Services
across all grade levels

Fund	Program	Function	Object	Cost	
				Center	Description
1000	2500	2330	1040	900	Director salary
1000	2500	2330	2040	900	Director benefits, excluding retirement/tuition
1000	2500	2330	2340	900	Director retirement
1000	2500	2330	2540	900	Director tuition
1000	2500	2330	1180	900	Secretary salary
1000	2500	2330	2080	900	Secretary benefits, excluding retirement/tuition
1000	2500	2330	2380	900	Secretary retirement
1000	2500	2330	2580	900	Secretary tuition
1000	2500	2330	1500	900	Regular Stipend
1000	2500	2330	1510	900	Department Head Stipend
1000	2500	2330	1560	900	Teacher Leader Stipend
1000	2500	2330	2000	900	Stipend benefits
1000	2500	2330	2300	900	Stipend retirement
1000	2500	2330	3000	900	Purchased Professional Services (not accounted for under object 3440)
1000	2500	2330	3300	900	Employee Training and Development
1000	2500	2330	3440	900	Contracted services eligible for subsidy calculation (see Handbook definition)
1000	2500	2330	4000	900	Purchased Property Services
1000	2500	2330	4320	900	Technology Related Repairs and Maintenance
1000	2500	2330	4330	900	Software Related Repairs and Maintenance
1000	2500	2330	4430	900	Rental of Technology Equipment
1000	2500	2330	5000	900	Other Purchased Services
1000	2500	2330	5130	900	Room and board
1000	2500	2330	5610	900	Tuition paid to other school administrative units
1000	2500	2330	5630	900	Tuition paid to private schools
1000	2500	2330	5640	900	Tuition paid to Educational Service Agencies (ie - assessments to regional programs)
1000	2500	2330	5660	900	Tuition paid to charter schools
1000	2500	2330	5690	900	Other tuition paid
1000	2500	2330	5800	900	Employee Travel, excluding Professional Development
1000	2500	2330	5810	900	Employee Travel for Professional Development
1000	2500	2330	6000	900	Other Supplies (not delineated in 6000 range below)
1000	2500	2330	6400	900	Books
1000	2500	2330	6500	900	Technology Related Supplies
1000	2500	2330	7340	900	Technology related hardware (fixed asset)

						Cost
Fund	Program	Function	Object	Center	Description	
1000	2500	2330	7341	900	Technology related hardware (supply asset)	
1000	2500	2330	7350	900	Technology related software (fixed asset)	
1000	2500	2330	7351	900	Technology related software (supply asset)	
1000	2500	2330	8000	900	Miscellaneous	
1000	2500	2330	9000	900	Contingency	
Elementary K-8						
Regular Classroom						
1000	2100	1000	1010	950	Teacher salary	
1000	2100	1000	2010	950	Teacher benefits, excluding retirement/tuition	
1000	2100	1000	2310	950	Teacher retirement	
1000	2100	1000	2510	950	Teacher tuition	
1000	2100	1000	1020	950	Ed Tech salary	
1000	2100	1000	2020	950	Ed Tech benefits, excluding retirement/tuition	
1000	2100	1000	2320	950	Ed Tech retirement	
1000	2100	1000	2520	950	Ed Tech tuition	
1000	2100	1000	1230	950	Tutor salary	
1000	2100	1000	2030	950	Tutor benefits	
1000	2100	1000	2330	950	Tutor retirement	
1000	2100	1000	1230	950	Substitute salary	
1000	2100	1000	2030	950	Substitute benefits, excluding retirement/tuition	
1000	2100	1000	2330	950	Substitute retirement	
1000	2100	1000	2530	950	Substitute tuition	
1000	2100	1000	3440	950	Contracted Services	
1000	2100	1000	6000	950	Other Supplies (not delineated in 6000 range below)	
1000	2100	1000	6100	950	Classroom supplies	
1000	2100	1000	6400	950	Books	
1000	2100	1000	6500	950	Technology Related Supplies	
Instructional Field Trips						
1000	2100	2700	8500	950	Costs for trip transportation	
Resource Room						
1000	2200	1000	1010	950	Teacher salary	
1000	2200	1000	2010	950	Teacher benefits, excluding retirement/tuition	
1000	2200	1000	2310	950	Teacher retirement	
1000	2200	1000	2510	950	Teacher tuition	
1000	2200	1000	1020	950	Ed Tech salary	
1000	2200	1000	2020	950	Ed Tech benefits, excluding retirement/tuition	
1000	2200	1000	2320	950	Ed Tech retirement	
1000	2200	1000	2520	950	Ed Tech tuition	
1000	2200	1000	1210	950	Tutor salary	
1000	2200	1000	2030	950	Tutor benefits	

						Cost
Fund	Program	Function	Object	Center	Description	
1000	2200	1000	2330	950	Tutor retirement	
1000	2200	1000	1230	950	Substitute salary	
1000	2200	1000	2030	950	Substitute benefits, excluding retirement/tuition	
1000	2200	1000	2330	950	Substitute retirement	
1000	2200	1000	2530	950	Substitute tuition	
1000	2200	1000	3440	950	Contracted Services	
1000	2200	1000	6000	950	Other Supplies (not delineated in 6000 range below)	
1000	2200	1000	6100	950	Classroom supplies	
1000	2200	1000	6400	950	Books	
1000	2200	1000	6500	950	Technology Related Supplies	
Self-Contained	1000	2300	1000	1010	950	Teacher salary
	1000	2300	1000	2010	950	Teacher benefits, excluding retirement/tuition
	1000	2300	1000	2310	950	Teacher retirement
	1000	2300	1000	2510	950	Teacher tuition
	1000	2300	1000	1020	950	Ed Tech salary
	1000	2300	1000	2020	950	Ed Tech benefits, excluding retirement/tuition
	1000	2300	1000	2320	950	Ed Tech retirement
	1000	2300	1000	2520	950	Ed Tech tuition
	1000	2300	1000	1210	950	Tutor salary
	1000	2300	1000	2030	950	Tutor benefits
	1000	2300	1000	2330	950	Tutor retirement
	1000	2300	1000	1230	950	Substitute salary
	1000	2300	1000	2030	950	Substitute benefits, excluding retirement/tuition
	1000	2300	1000	2330	950	Substitute retirement
	1000	2300	1000	2530	950	Substitute tuition
	1000	2300	1000	3440	950	Contracted Services
	1000	2300	1000	6000	950	Other Supplies (not delineated in 6000 range below)
	1000	2300	1000	6100	950	Classroom supplies
	1000	2300	1000	6400	950	Books
	1000	2300	1000	6500	950	Technology Related Supplies
Homebound/Hospital	1000	2400	1000	1010	950	Teacher salary
	1000	2400	1000	2010	950	Teacher benefits, excluding retirement/tuition
	1000	2400	1000	2310	950	Teacher retirement
	1000	2400	1000	2510	950	Teacher tuition
	1000	2400	1000	1020	950	Ed Tech salary
	1000	2400	1000	2020	950	Ed Tech benefits, excluding retirement/tuition
	1000	2400	1000	2320	950	Ed Tech retirement
	1000	2400	1000	2520	950	Ed Tech tuition
	1000	2400	1000	1210	950	Tutor salary

						Cost	
	Fund	Program	Function	Object	Center	Description	
Social Work	1000	2400	1000	2030	950	Tutor benefits	
	1000	2400	1000	2330	950	Tutor retirement	
	1000	2400	1000	3440	950	Contracted Services	
	1000	2400	1000	6000	950	Other Supplies (not delineated in 6000 range below)	
	1000	2400	1000	6100	950	Classroom supplies	
	1000	2400	1000	6400	950	Books	
	1000	2400	1000	6500	950	Technology Related Supplies	
	1000	2800	2110	1010	950	Teacher salary	
	1000	2800	2110	2010	950	Teacher benefits, excluding retirement/tuition	
	1000	2800	2110	2310	950	Teacher retirement	
Counseling	1000	2800	2110	2510	950	Teacher tuition	
	1000	2800	2110	3440	950	Contracted Services	
	1000	2800	2110	6000	950	Other Supplies (not delineated in 6000 range below)	
	1000	2800	2110	6100	950	Classroom supplies	
	1000	2800	2110	6400	950	Books	
	1000	2800	2110	6500	950	Technology Related Supplies	
	1000	2800	2120	1010	950	Teacher salary	
	1000	2800	2120	2010	950	Teacher benefits, excluding retirement/tuition	
	1000	2800	2120	2310	950	Teacher retirement	
	1000	2800	2120	2510	950	Teacher tuition	
Health	1000	2800	2120	3440	950	Contracted Services	
	1000	2800	2120	6000	950	Other Supplies (not delineated in 6000 range below)	
	1000	2800	2120	6100	950	Classroom supplies	
	1000	2800	2120	6400	950	Books	
	1000	2800	2120	6500	950	Technology Related Supplies	
	1000	2800	2130	1010	950	Teacher salary	
	1000	2800	2130	2010	950	Teacher benefits, excluding retirement/tuition	
	1000	2800	2130	2310	950	Teacher retirement	
	1000	2800	2130	2510	950	Teacher tuition	
	1000	2800	2130	3440	950	Contracted Services	
Psychological	1000	2800	2130	6000	950	Other Supplies (not delineated in 6000 range below)	
	1000	2800	2130	6400	950	Books	
	1000	2800	2130	6500	950	Technology Related Supplies	
	1000	2800	2140	1010	950	Teacher salary	
	1000	2800	2140	2010	950	Teacher benefits, excluding retirement/tuition	
	1000	2800	2140	2310	950	Teacher retirement	
1000	2800	2140	2510	950	Teacher tuition		
1000	2800	2140	3440	950	Contracted Services		

						Cost	
	Fund	Program	Function	Object	Center	Description	
Speech/Language	1000	2800	2140	6000	950	Other Supplies (not delineated in 6000 range below)	
	1000	2800	2140	6100	950	Classroom supplies	
	1000	2800	2140	6400	950	Books	
	1000	2800	2140	6500	950	Technology Related Supplies	
	1000	2800	2150	1010	950	Teacher salary	
	1000	2800	2150	2010	950	Teacher benefits, excluding retirement/tuition	
	1000	2800	2150	2310	950	Teacher retirement	
	1000	2800	2150	2510	950	Teacher tuition	
	1000	2800	2150	1020	950	Ed Tech salary	
	1000	2800	2150	2020	950	Ed Tech benefits, excluding retirement/tuition	
	1000	2800	2150	2320	950	Ed Tech retirement	
	1000	2800	2150	2520	950	Ed Tech tuition	
	1000	2800	2150	3440	950	Contracted Services	
	1000	2800	2150	5800	950	Employee travel (other than professional development)	
Occ Therapy	1000	2800	2150	5810	950	Employee travel for professional development	
	1000	2800	2150	6000	950	Other Supplies (not delineated in 6000 range below)	
	1000	2800	2150	6100	950	Classroom supplies	
	1000	2800	2150	6400	950	Books	
	1000	2800	2150	6500	950	Technology Related Supplies	
	1000	2800	2150	7000	950	Property (to include equipment)	
	1000	2800	2160	1010	950	Teacher salary	
	1000	2800	2160	2010	950	Teacher benefits, excluding retirement/tuition	
	1000	2800	2160	2310	950	Teacher retirement	
	1000	2800	2160	2510	950	Teacher tuition	
	1000	2800	2160	3440	950	Contracted Services	
	1000	2800	2160	5800	950	Employee travel (other than professional development)	
	1000	2800	2160	5810	950	Employee travel for professional development	
	1000	2800	2160	6000	950	Other Supplies (not delineated in 6000 range below)	
Audiology	1000	2800	2160	6100	950	Classroom supplies	
	1000	2800	2160	6400	950	Books	
	1000	2800	2160	6500	950	Technology Related Supplies	
	1000	2800	2160	7000	950	Property (to include equipment)	
	1000	2800	2170	1010	950	Teacher salary	
	1000	2800	2170	2010	950	Teacher benefits, excluding retirement/tuition	
	1000	2800	2170	2310	950	Teacher retirement	
	1000	2800	2170	2510	950	Teacher tuition	
	1000	2800	2170	3440	950	Contracted Services	
	1000	2800	2170	6000	950	Other Supplies (not delineated in 6000 range below)	

						Cost
	Fund	Program	Function	Object	Center	Description
Physical Therapy	1000	2800	2170	6100	950	Classroom supplies
	1000	2800	2170	6400	950	Books
	1000	2800	2170	6500	950	Technology Related Supplies
	1000	2800	2180	1010	950	Teacher salary
	1000	2800	2180	2010	950	Teacher benefits, excluding retirement/tuition
	1000	2800	2180	2310	950	Teacher retirement
	1000	2800	2180	2510	950	Teacher tuition
	1000	2800	2180	3440	950	Contracted Services
	1000	2800	2180	5800	950	Employee travel (other than professional development)
	1000	2800	2180	5810	950	Employee travel for professional development
	1000	2800	2180	6000	950	Other Supplies (not delineated in 6000 range below)
	1000	2800	2180	6100	950	Classroom supplies
	1000	2800	2180	6400	950	Books
	1000	2800	2180	6500	950	Technology Related Supplies
	1000	2800	2180	7000	950	Property (to include equipment; fixed asset)
1000	2800	2180	7001	950	Property (to include equipment; supply asset)	
Parentally Placed <i>(used only with Federal funds,</i>	2xxx	2800	2198	1010	950	Teacher salary
	2xxx	2800	2198	2010	950	Teacher benefits, excluding retirement/tuition
	2xxx	2800	2198	2310	950	Teacher retirement
	2xxx	2800	2198	2510	950	Teacher tuition
	2xxx	2800	2198	3440	950	Contracted Services
	2xxx	2800	2198	5800	950	Employee travel (other than professional development)
	2xxx	2800	2198	5810	950	Employee travel for professional development
	2xxx	2800	2198	6000	950	Other Supplies (not delineated in 6000 range below)
	2xxx	2800	2198	6100	950	Classroom supplies
	2xxx	2800	2198	6400	950	Books
	2xxx	2800	2198	6500	950	Technology Related Supplies
	2xxx	2800	2198	7000	950	Property (to include equipment; fixed asset)
	2xxx	2800	2198	7001	950	Property (to include equipment; supply asset)
	2xxx	2800	2198	8000	950	Fees and other Miscellaneous Expenditures
	2xxx	2800	2198	9000	950	Fund transfers
Secondary 9-12	Same coding strings as above but use 990 cost center					

NOTES:
 Include costs for Summer School programs under program 2810, function 1000
 Include costs for Medical Services (such as therapeutic swimming) under program 2800, function 2190
 Transportation costs: if for an approved out of district placement (reported on the EFS 07, use function 2750; otherwise, use function 2700