

FY 2019 ACCOUNTING HANDBOOK

CODING UPDATES

Coding Updates –

Special Education In-District versus Out-of-District Cost Coding

To conform with reporting needs for Every Student Succeeds Act Financial Transparency report card costs for students that attend out of district will be coded to Cost Center 950 and 990 and costs for students attending a district school will be coded to a building level cost center.

In- District Special Education Costs

Type of Service	Fund	Program	Function	Object	Cost Center
Behavioral Health Professional / Ed Tech – Classroom Support	1000	2100	1000	xxxx	010 – 290 / 300 - 380
Behavioral Health Professional / Ed Tech – Resource Room	1000	2200	1000	xxxx	010 – 290 / 300 - 380
Behavioral Health Professional / Ed Tech – Day Treatment	1000	2300	1000	xxxx	010 – 290 / 300 - 380
Psychological	1000	2800	2140	xxxx	010 – 290 / 300 - 380
Speech/Hearing	1000	2800	2150	xxxx	010 – 290 / 300 - 380
Occupational Therapy	1000	2800	2160	xxxx	010 – 290 / 300 - 380
Physical Therapy	1000	2800	2170	xxxx	010 – 290 / 300 - 380
Visually Impaired/Vision Services	1000	2800	2180	xxxx	010 – 290 / 300 - 380
Social Work	1000	2800	2110	xxxx	010 – 290 / 300 - 380
Counseling	1000	2800	2120	xxxx	010 – 290 / 300 - 380

Out-of-District Special Education Costs

Type of Service	Fund	Program	Function	Object	Cost Center
Behavioral Health Professional / Ed Tech – Classroom Support	1000	2100	1000	3440	950 / 990
Behavioral Health Professional / Ed Tech – Resource Room	1000	2200	1000	3440	950 / 990
Behavioral Health Professional / Ed Tech – Day Treatment	1000	2300	1000	3440	950 / 990
Psychological	1000	2800	2140	3440	950 / 990
Speech/Hearing	1000	2800	2150	3440	950 / 990
Occupational Therapy	1000	2800	2160	3440	950 / 990
Physical Therapy	1000	2800	2170	3440	950 / 990
Visually Impaired/Vision Services	1000	2800	2180	3440	950 / 990

Social Work	1000	2800	2110	xxxx	950 / 990
Counseling	1000	2800	2120	xxxx	950 / 990
Private School Tuition	1000	2300	1000	5620	950 / 990
Public School / Regional Program Tuition – Resource Room	1000	2200	1000	5610	950 / 990
Public School / Regional Program Tuition – Day Treatment	1000	2300	1000	5610	950 / 990

Fund / Revenue Updates

State Grant – MLTI 1:1 Grant

Fund 2237, Revenue 3262

State Grant – Regional Education and Opportunity Efficiency Grant

Fund 2249, Revenue 3230

Title IV Part A

Fund 2400, Revenue 4523

Local Entitlement – Building 3-5 Capacity in SAUs

Fund 2481, Revenue 4371

National Clean Diesel Rebate Program

Fund 2611, Revenue 4526

Title V - Rural & Low Income (Previously Title VI)

Fund 2670, Revenue 4590

New CTE Program Codes

3601 – Outdoor Education - CIP Code 31.0601

3265 – Cosmetology / Cosmetologist, General - CIP Code 12.0401

3238 – Clinical / Medical Laboratory Technician - CIP Code 51.1004

3081 – Digital Communication and Media Multimedia - CIP Code 09.0702