

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 | 5630 | 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