

# **CBO TRAINING SPECIAL EDUCATION**

## **RESOURCE BOOK**



**January 2009**

## Introduction

**The following document provides summary data that should be helpful to a Chief Business Officer (CBO) in understanding the language of Special Education.**

The following information was taken from the Fall 2007 CASEMIS (Special Education Pupil Count) Technical Guide. The “codes” referred to are those used for capturing data in the CASMIS reporting system.

A CBO has many leadership responsibilities with regards to Special Education.

A CBO may have the responsibility of being the Administrative Unit for a SELPA (Special Education Local Plan Area). They have a need for a detailed understanding of all of the intricacies of finance and reporting, as well as a detailed understanding of the local SELPA plan.

A CBO may have the role of finance committee, representing their LEA (Local Education Agency) participating in a multi agency SELPA (Special Education Local Plan Area). The names of the committee vary, but many SELPAs have some type of business group involved in the allocation plan formula and process. You will need to understand the intricacies of your specific local allocation plan and the dynamics of your SELPA to understand the level of funding you might receive.

As a CBO, you will need to provide support to your Special Education programs and assist them in budget development and monitoring. Building a relationship with special education requires you to have a significant level of information with regards to student placements, programs and services.

All CBOs must have great awareness of the impact of Special Education on the general fund budget. Historically, for most LEAs and SELPAs, expenditures far outweigh income and the gap is widening each year.

An understanding of the unique language of Special Education is critical to developing strong communication ties between business and program. The student data collection system (and the related options) provides a starting point for becoming informed.

- What LEA is the student enrolled in?
- What SELPA does the LEA belong to?
- What school is the student enrolled in?
- Where does the student reside? (at home or other placement)
- What is the student disability? (may be more than one)
- What is the setting the student is placed in?
- What services are provided to the student?
- Who provides the service?
- Where is the location from which the service is provided?

**SPECIAL EDUCATION ACRONYMS**

<b>ADA</b>	Average Daily Attendance
<b>ADD</b>	Attention Deficit Disorder
<b>ADHD</b>	Attention Deficit Hyperactivity Disorder
<b>ADR</b>	Alternative Dispute Resolution
<b>APE</b>	Adapted Physical Education
<b>AT</b>	Assistive Technology
<b>AU</b>	Administrative unit of a SELPA
<b>CAC</b>	Community Advisory Committee
<b>CalSTAT</b>	California Services for Technical Assistance and Training
<b>CARS</b>	California Association of Resource Specialists
<b>CASEMIS</b>	California Special Education Management Information System
<b>CBEDS</b>	California Basic Education Data System
<b>CCR</b>	(1) California Code of Regulations (Title 5)
<b>CCS</b>	California Children’s Services
<b>CFR</b>	Code of Federal Regulations
<b>CPM</b>	Coordinated Program Monitoring
<b>D&amp;HOH</b>	Deaf and Hard of Hearing
<b>DCH</b>	Development Centers for the Handicapped
<b>DHS</b>	Department of Health Services
<b>DIS</b>	Designated Instruction and Services
<b>ED</b>	Emotionally Disturbed or Emotional Disturbance
<b>ESY</b>	Extended School Year
<b>FAPE</b>	Free Appropriate Public Education
<b>FFH</b>	Foster Family Home
<b>FIEP</b>	Facilitated Individualized Education Program
<b>IA</b>	Instructional Assistant
<b>IDEA</b>	Individuals with Disabilities Education Act—the Federal law regarding special education
<b>IEE</b>	Independent Educational Evaluations or Evaluators
<b>IEP</b>	Individualized Education Program
<b>IF</b>	Independence Facilitator
<b>IFSP</b>	Individualized Family Service Plan
<b>ISA</b>	Individualized Service Agreement (for NPS/A)
<b>ISP</b>	Individualized Service Plan (for private schools)
<b>ITP</b>	Individualized Transition Program
<b>IWEN</b>	Individual With Exceptional Needs (i.e., student in special education)
<b>LCI</b>	Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)
<b>LD (or LH)</b>	Learning Disabled (Learning Handicapped)
<b>LEA</b>	Local Educational Agency (i.e., a school district or county office of education)
<b>LGFC</b>	Local General Fund Contribution
<b>LRE</b>	Least Restrictive Environment
<b>NPS/NPA</b>	Nonpublic Nonsectarian School/Nonpublic Nonsectarian Agency
<b>NSH</b>	Non-Severely Handicapped (Disabled)
<b>OOHC</b>	Out-of-Home Care
<b>OT</b>	Occupational Therapy/Therapist
<b>PS</b>	Program Specialist
<b>PT</b>	Physical Therapy/Therapist
<b>RLA</b>	Responsible Local Agency
<b>RS</b>	Resource Specialist; also Regionalized Services
<b>RSP</b>	Resource Specialist Program
<b>RTI</b>	Response to Intervention
<b>SDC</b>	Special Day Class
<b>SELPA</b>	Special Education Local Plan Area
<b>SH</b>	Severely Handicapped (Disabled)
<b>SLS</b>	Speech and Language Specialist
<b>SOP</b>	State-Operated Programs (Diagnostic Centers, School for the Blind, School for the Deaf)

**SELPA/Administrative Units**  
**SELPA may be single LEA or multiple LEAs**

Code	Name of SELPA	Administrative Unit
0111	Mid-Alameda County SELPA	Castro Valley Unified
0112	North Region SELPA	Alameda City Unified
0113	Oakland Unified	Oakland Unified
0114	Tri-Valley SELPA	Livermore Unified
0115	Mission Valley SELPA	Fremont Unified
0300	Amador County SELPA	Amador County Schools
0400	Butte County SELPA	Butte County Schools
0500	Calaveras County SELPA	Calaveras County Schools
0600	Colusa County SELPA	Colusa County Schools
0701	Contra Costa SELPA	Acalanes Union High
0711	Mt. Diablo Unified	Mt. Diablo Unified
0712	West Contra Costa Unified	West Contra Costa Unified
0713	San Ramon Valley USD	San Ramon Valley USD
0901	El Dorado County SELPA	El Dorado County Schools
0911	Tahoe-Alpine SELPA	Lake Tahoe Unified
0951	El Dorado Charter	El Dorado County Schools
1001	Fresno County SELPA	Fresno County Schools
1011	Fresno Unified	Fresno Unified
1012	Clovis Unified	Clovis Unified
1100	Glenn County SELPA	Glenn County Schools
1200	Humboldt-Del Norte SELPA	Humboldt County Schools
1300	Imperial County SELPA	Imperial County Schools
1400	Inyo County SELPA	Inyo County Schools
1501	Kern County SELPA	Kern County Schools
1511	Bakersfield City Elementary	Bakersfield City Elementary
1512	Kern Union High	Kern Union High
1513	Sierra Sands	Sierra Sands USD
1600	Kings County SELPA	Kings County Schools
1700	Lake County SELPA	Lake County Schools
1800	Lassen County SELPA	Lassen County Schools
1901	La County Court Schools	La County Court Schools
1902	Downey-Montebello SELPA	Los Angeles County Schools
Code	Name of SELPA	Administrative Unit
1903	East San Gabriel Valley	Los Angeles County Schools
1904	Mid Cities SELPA	Los Angeles County Schools
1905	Puente Hills Service Area	Los Angeles County Schools
1906	Santa Clarita Valley SELPA	Los Angeles County Schools

1907	Southwest Service Area	Los Angeles County Schools
1908	West San Gabriel Valley SELPA	Los Angeles County Schools
1911	Antelope Valley SELPA	Los Angeles County Schools
1912	Foothill SELPA	Glendale Unified
1913	Long Beach Unified	Long Beach Unified
1914	Los Angeles Unified	Los Angeles Unified
1915	Norwalk-La Mirada/ABC SELPA	Norwalk-La Mirada Unified
1916	Pasadena Unified	Pasadena Unified
1917	Tri-Cities SELPA	Santa Monica-Malibu Unified
1918	Whittier Area SELPA	Whittier Union High
2000	Madera-Mariposa Counties SELPA	Madera County Schools
2100	Marin County SELPA	Marin County Schools
2300	Mendocino County SELPA	Mendocino County Schools
2400	Merced County SELPA	Merced County Schools
2500	Modoc County SELPA	Modoc County Schools
2600	Mono County SELPA	Mono County Schools
2700	Monterey County SELPA	Monterey County Schools
2800	Napa County SELPA	Napa County Schools
2900	Nevada County SELPA	Nevada County Schools
3001	North Orange County SELPA	Orange County Schools
3002	South Orange County SELPA	Orange County Schools
3011	Anaheim Elementary	Anaheim Elementary
3012	Garden Grove Unified	Garden Grove Unified
3013	Greater Anaheim SELPA	Anaheim Union High
3014	Irvine Unified	Irvine Unified
3015	Newport-Mesa Unified	Newport-Mesa Unified
3016	Northeast Orange County	Placentia Unified
3017	Orange Unified	Orange Unified
3018	Santa Ana Unified	Santa Ana Unified
3019	Tustin Unified	Tustin Unified
3020	West Orange County SELPA	Huntington Beach Union High
3021	Capistrano Unified SELPA	Capistrano Unified
3100	Placer Counties SELPA	Placer County Schools
3200	Plumas Unified	Plumas Unified
3301	Riverside County SELPA	Riverside County Schools
3311	Corona-Norco Unified	Corona-Norco Unified
3312	Riverside Unified	Riverside Unified
3313	Moreno Valley Unified	Moreno Valley Unified
3401	Sacramento County SELPA	Sacramento County Schools
3411	Elk Grove Unified	Elk Grove Unified
3412	Sacramento City Unified	Sacramento City Unified
3413	San Juan Unified	San Juan Unified

3500	San Benito County SELPA	San Benito County Schools
3601	Desert Mountain SELPA	San Bernardino County Schools
3602	East Valley Consortium SELPA	San Bernardino County Schools
3603	West End SELPA	San Bernardino County Schools
3611	Morongo Unified	Morongo Unified
3612	San Bernardino City Unified	San Bernardino City Unified
3613	Fontana Unified	Fontana Unified
3701	East County SELPA	San Diego County Schools
3702	North Coastal SELPA	San Diego County Schools
3703	North Inland SELPA	San Diego County Schools
3704	South Bay Service Area	San Diego County Schools
3711	Poway Unified	Poway Unified
3712	San Diego City Unified	San Diego City Unified
3800	San Francisco Unified	San Francisco Unified
3901	San Joaquin County SELPA	San Joaquin County Schools
3911	Lodi Area SELPA	Lodi Unified
3912	Stockton City Unified	Stockton City Unified
4000	San Luis Obispo County	San Luis Obispo County Schools
4100	San Mateo County SELPA	San Mateo County Schools
4200	Santa Barbara County SELPA	Goleta Union Elementary
4301	Santa Clara Area 1 SELPA	Santa Clara County Schools
4302	Santa Clara Area 2 SELPA	Santa Clara County Schools
4303	Santa Clara Area 3 SELPA	Santa Clara County Schools
4304	Santa Clara Area 4 SELPA	Santa Clara County Schools
4307	Santa Clara Area 7 SELPA	Santa Clara County Schools
4311	South East Consortium SELPA	Santa Clara County Schools
4401	North Santa Cruz Co. SELPA	Santa Cruz County Schools
4411	Pajaro Valley Joint Unified	Pajaro Valley Joint Unified
4500	Shasta County SELPA	Shasta County Schools
4600	Sierra County SELPA	Sierra County Schools
4700	Siskiyou County SELPA	Siskiyou County Schools
4801	Solano County SELPA	Solano County Schools
4811	Vallejo City Unified	Vallejo City Unified
4900	Sonoma County SELPA	Sonoma County Schools
5001	Stanislaus County SELPA	Stanislaus County Schools
5011	Modesto City Schools	Modesto City High
5100	Sutter County SELPA	Sutter County Schools
5200	Tehama County SELPA	Tehama County Schools
5300	Trinity County SELPA	Trinity County Schools
5400	Tulare County SELPA	Tulare County Schools
5500	Tuolumne County SELPA	Tuolumne County Schools
5600	Ventura County SELPA	Ventura County Schools

5700	Yolo County SELPA	Yolo County Schools
5800	Yuba County SELPA	Yuba County Schools

### State Operated Programs

Code	Agency
7100	California State Special Schools
7200	California Department of Corrections and Rehabilitation – Division of Juvenile Justice
7300	California Department Of Developmental Services (DDS)

**Students with disabilities are enrolled in some type of “school”. There are a variety of options:**

Code	School Type
00	<b>No School (ages 0-5 only):</b>
10	<b>Public day school:</b> Day schools operated or administered by a public agency to provide instruction in general education. This includes schools listed in the <i>California Public Schools Directory</i> published by the California Department of Education. This category does not include residential school, or other types of schools listed under this field.
11	<b>Public residential school:</b> Schools operated or administered by a public agency to provide instruction in general education, where students reside at the same location. This category does not include any other types of schools listed under this field.
15	<b>Special education center or facility:</b> A separate school operated by an LEA for students with disabilities. ( <i>USC 1412(a) (5) (A)</i> )
19	<b>Other public school or facility:</b> (Such as a store-front transition program) Any other setting where an LEA may provide special education services, including community facilities, off-campus classrooms, etc. ( <i>EC 56361(g): (USC 1401(29)(A)</i> )
20	<b>Continuation school:</b> Continuation schools primarily serve students 16 through 18 years old by providing individualized instruction and flexible scheduling to meet their individual graduation needs, while allowing them to comply with the compulsory part-time attendance laws. It, also, is mandated to provide guidance, placement, and follow-up services to students. ( <i>EC 48400-48454, CAC Title 5 sec 11000-11010</i> ).

22	<p><b>Alternative work education center/work study program:</b> An alternative program to teach basic academic skills, with emphasis on the improvement of student motivation for achievement in order to obtain employment or to return to regular high school. Center will operate on a clinical, client-centered basis; and provide classroom instruction, on-the-job training, career counseling and placement services. (EC 52900). The center may also provide appropriate educational services to school dropouts through recruitment or referral. These services may include: instruction in basic academic skills, motivation, employment or re-entry orientation. The goal is transition to public school, diploma equivalency program, vocational program, military or other service program, or post-secondary education. In addition a program administered by the Student Aid Commission to provide an opportunity for college students to earn money while gaining experience in educationally beneficial or career-related employment. (EC 69951).</p>
24	<p><b>Independent study:</b> An alternative to classroom instruction consistent with a school district's course of study. This is an instructional strategy (not a categorical program) that responds to an individual's needs and styles of learning. (EC 46300(3), 51745-51749.5, CCR Title 5 sec 11700-11703).</p>
30	<p><b>Juvenile court school:</b> An alternative program that serves the educational needs of students who are under the protection or authority of the Juvenile Court or local school district. The County Office of Education provides for the education programs in juvenile ranches, camps and schools, as well as juvenile halls. Students are placed in juvenile court schools when referred by the juvenile court or a deputy probation officer. These programs seek to transition the students back to an appropriate educational, training, and/or employment setting upon release or after the court terminates jurisdiction. (W&amp;IC Sec 202 et seq., EC Sec 1980 et seq.).</p>
31	<p><b>Community school:</b> An alternative program that serves the educational needs of students. The County Office of Education provides for the education programs in community schools. Students are placed in community schools when expelled from school, or referred by a School Attendance Review Board (SARB). These programs seek to transition the students back to an appropriate educational, training, and/or employment setting. This also includes district operated community schools.</p>
32	<p><b>Correctional institution or incarcerated facility:</b> It is an institution run by the California Department of Corrections and Rehabilitation, Division of Juvenile Justice or any other public agency where an individual is detained for infraction with the law and where educational classes provide instruction in civic, vocational, literacy, health, homemaking, technical, and general education.</p>
40	<p><b>Home instruction</b> (based on IEP team determination): An alternative to classroom instruction. An IEP team decision states and certifies that the student's diagnosed condition prevents him/her from attending a school setting. Instruction may be delivered individually, in small groups or by teleclass. (Title V, Section 3051.4).</p>
45	<p><b>Hospital facility:</b> The educational needs of students who are placed or who reside in a public hospital, state licensed children's hospital, psychiatric hospital, proprietary hospital, or a health facility for medical purposes are the responsibility of and provided by the district or county office in which the hospital or facility is located. (EC s 56167-56168).</p>

50	<b>Community college:</b> This includes specialized services and educational programs offered by the post-secondary community colleges for students over high school age in academics, reading and mathematics labs, and vocational, career, and community development skills.
51	<b>Adult education program:</b> This includes programs, such as, parenting, basic education, high school diploma, English as a second language, citizenship, short-term vocational programs, older adults, adults with disabilities, home economics education, and health and safety in order to provide or improve the skills of adults.
55	<b>Charter school (operated BY a LEA/district/COE):</b> Charter schools that are deemed to be a public school within the District/SELPA participate in either the same manner as other schools within the District or as described in a memorandum of understanding.
56	<b>Charter school (operated AS an LEA/district):</b> Charter schools that are deemed a local education agency for the purpose of special education must participate in an approved special education local plan (SELPA) as an LEA. ( <i>EC 56195.1 sections (a), (b), or (c) (20 USC 1400 et seq., EC 47641 (a), AB 1115, Chapter 78, Statutes of 1999).</i> )
61	<b>Head Start program:</b> A part-day comprehensive child development program for children 3-5 years of age from low-income families. Services are provided in this program through four components: education, social services, parent involvement and health. Head Start is mandated to make a minimum of 10% of its enrollment opportunities available for preschool age children with disabilities.
62	<b>Child development or child care facility:</b> Any residence or building, or part thereof, in which child care and development services are provided. The facility must be licensed by the State Department of Social Services.
63	<b>State preschool program:</b> Part-day comprehensive developmental programs for children 3-5 years of age from low-income families. The programs include educational development, health services, parent education and participation, program evaluation, and staff development.
64	<b>Private preschool:</b> A preschool program operated by a private agency, that provides basic supervision, age appropriate activities, nutrition, and parent education for preschool children ages 3-5.
65	<b>Extended day care:</b> An extended school day program that provides educational activities that are appropriate to the ages of the students and that capture the students' interests and needs. ( <i>EC 58752).</i> )
70	<b>Nonpublic day school:</b> A nonpublic, nonsectarian day school (under the field <i>SCH_TYPE</i> ) that enrolls individuals with exceptional needs pursuant to an individualized education program, employs at least one special educator, and is certified by the department ( <i>EC 56034).</i> )
71/ 72	<b>Nonpublic residential school:</b> A nonpublic, nonsectarian school that enrolls individuals with exceptional needs pursuant to an individualized education program, employs at least one special educator, and is certified by the department. This school provides an educational program at the same location where the student resides (often a licensed children's institution). ( <i>EC 56034).</i> )

75	<b>Private day school (not certified by Special Education Division):</b> A school, sectarian or nonsectarian, which is not administered by a public agency and does not provide special education services. Students attending this school do not reside at the school premises. Services are provided through an ISP, in accordance with district policy for serving students in private schools.
76	<b>Private residential school (not certified by Special Education Division):</b> A school, sectarian or nonsectarian, which is not administered by a public agency, and does not provide special education and services. The student resides at this school, although private residential school may provide a combination of residential and day programs. The status of a student (whether day or residential) will depend on where the student resides. Services are provided through an ISP, in accordance with district policy for serving students in private schools.
79	<b>Non-Public Agency</b> A private, nonsectarian establishment or individual that provides related services necessary for an individual with exceptional needs to benefit educationally from the pupils' educational program pursuant to an individualized education program and that is certified by the department. It does not include an organization or agency that operates as a public agency or offers public service, including, but not limited to, a state or local agency, an affiliate of a state or local agency, including a private, nonprofit corporation established or operated by a state or local agency, a public university or college, or a public hospital. The nonpublic, nonsectarian agency shall also meet standards as prescribed by the superintendent and board.
80	<b>Parochial School:</b> A school that is affiliated with or run by a religious organization.

**Students with Disabilities may reside in different places:**

Code	Residential Status
10	<b>Parent or legal guardian:</b> This includes natural or adoptive parents and surrogate parents or other persons or relatives who have legal custody of children.
20	<b>Licensed children's institution (LCI):</b> Licensed Children's Institution is a residential facility which is licensed by the state, or other public agency which has delegated authority by contract with the state to license, to provide nonmedical care to children, including, but not limited to, individuals with exceptional needs. "Licensed Children's Institution", in addition, includes a group home as defined by <i>subdivision (a) of Section 80001 of Title 22 of the California Code of Regulations</i> . See <i>Education Code Section 56155.5(a)</i> for exclusions.
30	<b>Foster Family Home (FFH):</b> Foster Family Home is a family residence which is licensed by the state, or other public agency which has delegated authority by contract with the state to license), to provide 24-hour nonmedical care and supervision for not more than six foster children, including, but not limited to, individuals with exceptional needs. "Foster family home", in addition, includes a small family home as defined in <i>paragraph (6) of subdivision (a) of Section 1502 of the Health and Safety Code (E.C. 56155.5(b))</i> .

40	<b>Hospital:</b> A public hospital, state-licensed children's hospital, psychiatric hospital, proprietary hospital, or a health facility for medical purposes. ( <i>E.C. 56167(a)</i> ). It does not include state hospital (see below).
50	<b>Residential facility:</b> A Residential facility is a nonsectarian school where a student with exceptional needs resides on a 24-hour basis and receives special education and related services at the school. This includes both public and private facilities. Does not include LCIs.
60	<b>Incarcerated institution:</b> Individuals with exceptional needs who have been adjudicated by the juvenile court, for placement in a juvenile hall or juvenile home, day center, ranch, or camp, or for individuals with exceptional needs placed in a county community school ( <i>E.C. 56150</i> ); includes placement in the California Department of Justice and Rehabilitation, Division of Juvenile Justice (formerly California Youth Authority and California Education Authority) and other public correctional institutions.
71	<b>State hospital:</b> A state hospital is a residential facility operated by the California Department of Mental Health (DMH). This is not the same as Residential School/Dormitory, Health Institution, or Development Center.
72	<b>Developmental center:</b> Development Center: a residential facility providing services to individuals who have been determined by the Department of Developmental Service (DDS) regional centers to require programs, training, care, treatment and supervision in a structured health facility setting on a 24-hour basis. This is not the same as Residential School/Dormitory, Health Institution, or State Hospital.
90	<b>Other:</b> The residential status is known, but does not fit any of the defined categories.

**Students with Disabilities (as part of the IEP process) have a disability(s) as noted in the table below:**

Code	Disability Categories
<b>200</b>	<b>None:</b> There is no secondary disability (may be used for Field A-33 only).
<b>210</b>	<b>Mental retardation (MR):</b> Mental Retardation means significantly subaverage general intellectual functioning, existing concurrently with deficits in adaptive behavior, and manifested during the developmental period, that adversely affects a child's educational performance. ( <i>34 CFR Sec. 300.7(c) (6)</i> ).
<b>220</b>	<b>Hard of hearing (HH):</b> Hard of Hearing means hearing, impairment, whether permanent or fluctuating, that adversely affects a child's educational performance, but that is not included under the definition of "deaf in this section.
<b>230</b>	<b>Deafness (DEAF):</b> Deafness means a hearing impairment that is so severe that the child is impaired in processing linguistic information through hearing, with or without amplification, which adversely affects educational performance. ( <i>34 CFR Sec. 300.7(c)(3)</i> )  <b>Hearing impairment (HI):</b> Hearing Impairment is a federal category of disability, which includes both hard of hearing and deaf individuals as defined above.

240	<p><b>Speech or language impairment (SLI):</b> Speech or Language Impairment means a communication disorder such as stuttering, impaired articulation, language impairment, or a voice impairment, that adversely affects a child's educational performance. (34 CFR Sec. 300.7(c)(11))</p>
250	<p><b>Visual impairment (VI):</b> Visually Impaired, including blindness means impairment in vision that, even with correction, adversely affects a child's educational performance. The term includes both partially seeing and blind children. (34 CFR Sec. 300.7(c)(13)).</p>
260	<p><b>Emotional disturbance (ED):</b> Emotional Disturbance means a condition exhibiting one or more of the following characteristics, over a long period of time and to a marked degree, that adversely affects educational performance:</p> <ul style="list-style-type: none"> <li>A. An inability to learn which cannot be explained by intellectual, sensory, or health factors;</li> <li>B. An inability to build or maintain satisfactory interpersonal relationships with peers and teachers;</li> <li>C. Inappropriate types of behavior or feeling under normal circumstances;</li> <li>D. A general pervasive mood of unhappiness or depression; or</li> <li>E. A tendency to develop physical symptoms or fears associated with personal or school problems.</li> </ul> <p>The term (ED) includes schizophrenia. The term does not apply to children who are socially maladjusted, unless it is determined that they have an emotional disturbance. (34 CF Sec. 300.7(c)(4)).</p>
270	<p><b>Orthopedic impairment (OI):</b> Orthopedic Impairment means a severe orthopedic impairment that adversely affects a child's educational performance. The term includes impairments caused by congenital anomaly (e.g., clubfoot, absence of some member, etc.), impairments caused by disease (e.g., poliomyelitis, bone tuberculosis, etc.), and impairments from other causes (e.g., cerebral palsy, amputations, and fractures or burns which cause contractures). (34 CFR Sec. 300.7(b)(6) Sec. 300.7(c)(8))</p>
280	<p><b>Other health impairment (OHI):</b> Other Health Impairment means having limited strength, vitality or alertness, due to chronic or acute health problems such as a heart condition, tuberculosis, rheumatic fever, nephritis, asthma, sickle cell anemia, hemophilia, epilepsy, lead poisoning, leukemia, or diabetes, which adversely affects a child's educational performance. (34 CFR Part 300.7 (c) (9)).</p>
281	<p><b>Established medical disability (EMD):</b> A disabling medical condition or congenital syndrome that the individualized education program (IEP) team determines has a high predictability of requiring special education and services. (CA Ed Code, Section 56441.11(d)) (Note: This eligibility category is only applicable for children ages 3-5)</p>

290	<b>Specific learning disability (SLD):</b> Specific Learning Disability means a disorder in one or more of the basic psychological processes involved in understanding or using language, spoken or written, that may manifest itself in an imperfect ability to listen, think, speak, read, write, spell, or to do mathematical calculations, including such conditions as perceptual disabilities, brain injury, minimal brain dysfunction, dyslexia, and developmental aphasia. The term does not include learning problems that are primarily the result of visual, hearing, or motor handicaps, of mental retardation, of emotional disturbance or of environmental, cultural, or economic disadvantage. (34 CFR Sec. 300.7(c) (10)).
300	<b>Deaf-blindness (DB):</b> Deaf-Blindness means concomitant hearing and visual impairments, the combination of which causes such severe communication and other developmental and educational needs that they cannot be accommodated in special education programs solely for children with deafness or children with blindness.(34 CFR Sec. 300.7(c)(2)).
310	<b>Multiple disabilities (MD):</b> Multiple Disabilities means concomitant impairments (such as mental retardation-blindness, mental retardation-orthopedic impairment, etc.) the combination of which causes such severe educational needs that they cannot be accommodated in special education programs solely for one of the impairments. The term does not include deaf-blind children. (34 CFR Sec. 300.7(c) (7)).
320	<b>Autism (AUT):</b> Autism means a developmental disability significantly affecting verbal and non-verbal communication and social interaction, generally evident before age three, which adversely affects educational performance. Other characteristics often associated with autism include engagement in repetitive activities and stereotyped movements, resistance to environmental change or change in daily routines, and unusual responses to sensory experiences. The term does not apply if a child's educational performance is adversely affected primarily because the child has an emotional disturbance. A child who manifests characteristics of "autism" after age three, that child could be diagnosed as having "autism" if the criteria in the above paragraph are satisfied. (34 CFR Sec. 300.7(c) (1)).
330	<b>Traumatic brain injury (TBI):</b> Traumatic Brain Injury means an acquired injury to the brain caused by an external physical force, resulting in total or partial functional disability or psychosocial impairment, which adversely affects educational performance. The term applies to both open or closed head injuries resulting in impairments in one or more areas, such as cognition; language; memory; attention; reasoning; abstract thinking; judgment; problem-solving; sensory, perceptual and motor abilities; psychosocial behavior; physical functions; information processing; and speech. The term does not include brain injuries that are congenital or degenerative, nor brain injuries induced by birth trauma. (34 CFR Sec. 300.7(c) (12)).

Children with disabilities are served in a number of settings. The following is a table for Infants:

Code	Infant Setting Categories
<b>100</b>	<b>Home:</b> Early intervention services are provided primarily in the principal residence of the child's family or caregivers.
<b>200</b>	<b>Community based setting:</b> Early intervention services are provided primarily in a setting where children without disabilities typically are found. These settings include but are not limited to child care centers (including family day care), preschools, regular nursery school, early childhood center, libraries, grocery stores, parks, restaurants, and community centers (e.g., YMCA, Boys and Girls Clubs).
<b>900</b>	<b>Other setting:</b> Early intervention services are provided primarily in a setting that is not home or community based. These settings include, but are not limited to, services provided in a hospital, residential facility, clinic, and EI center/class for children with disabilities.

**Children with disabilities are served in a number of “settings”:**

**The following is a table for preschools students:**

Code	Preschool Setting Categories
<b>400</b>	<b>Regular early childhood program or kindergarten:</b> A program setting that includes at least 50 percent nondisabled children. Early childhood programs include, but are not limited to: <ul style="list-style-type: none"> <li>• Head Start;</li> <li>• Kindergarten</li> <li>• Reverse mainstream classrooms;</li> <li>• Private preschools;</li> <li>• Preschool classes offered to an eligible pre-kindergarten population by the public school system; and</li> <li>• Group childcare.</li> </ul>
<b>440</b>	<b>Separate class:</b> In this setting the student attends a special education program in a class with less than 50% nondisabled children.
<b>450</b>	<b>Separate school:</b> This is a placement setting where children receive all of their special education program in public or private day schools designed specifically for children with disabilities.
<b>460</b>	<b>Residential facility:</b> This is where children receive all of their special education and related services in publicly or privately operated residential schools or residential medical facilities on an inpatient basis.
<b>470</b>	<b>Home:</b> This is the setting when children receive all of their special education and related services in the principal residence of the child's family or caregivers.

<b>475</b>	<p><b>Service provider location:</b> This is the setting when children receive all of their special education and related services from a service provider, and who did not attend an early childhood program or special education program provided in a separate class, separate school, or residential facility. For example, speech instruction provided in:</p> <ul style="list-style-type: none"> <li>• Private clinician’s office;</li> <li>• Clinician’s offices located in school buildings,</li> <li>• Hospital facilities on an outpatient basis, and</li> <li>• Libraries and other public locations.</li> </ul>
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**Children with disabilities are served in a number of “settings”:  
The following is a table of settings for school age children (ages 6-22 only).**

Code	Federal Program Setting
<b>400</b>	<b>Regular classroom/public day school:</b> A program setting that includes at least 50 percent nondisabled children
<b>450</b>	<b>Separate school:</b> This is a setting where children receive all of their special education and related services in educational programs for greater than fifty percent of the school day in public or private day schools specifically for children with disabilities.
<b>460</b>	<p><b>Residential facility:</b> Public and private residential facilities where students reside during the school week and receive special education and related services for greater than 50 percent of the school day.</p> <p>Do <b>NOT</b> include children who receive special education programs at the facility but do not live there.</p>
<b>470</b>	<p><b>Homebound/Hospital:</b> This setting is where students receive special education programs and related services in homebound/hospital environment</p> <p>Do <b>NOT</b> include children with disabilities whose parents have opted to home-school them and who receive special education at the public expense.</p>
<b>480</b>	<p><b>Correctional facility:</b> This setting includes students who received special education programs in correctional facilities. These data are intended to be a count of all children receiving special education in:</p> <ul style="list-style-type: none"> <li>• short-term detention facilities (community-based or residential), or</li> <li>• correctional facilities</li> </ul>
<b>490</b>	<p><b>Parentally placed in private school:</b> This setting is where students have been enrolled by their parents or guardians in regular parochial or other private schools and whose basic education is paid through private resources and who receive special education and related services at public expense from a local education agency or intermediate educational unit under a service plan. Include children whose parents chose to home-school them, but who receive special education and related services the public expense.</p> <p>Do <b>NOT</b> include children who placed in private schools by the LEA</p>

**Children with disabilities receive services. The following table describes the types of services that would be provided.**

Code	Special Education Service Categories
210	<p><b>Family training, counseling, and home visits(ages 0-2 only):</b> This service includes: services provided by social workers, psychologists, or other qualified personnel to assist the family in understanding the special needs of the child and enhancing the child’s development.</p> <p>Note: Services provided by specialists (such as medical services, nursing services, occupational therapy, and physical therapy) for a specific function should be coded under the appropriate service category, even if the services were delivered in the home.</p>
220	<p><b>Medical services (for evaluation only) (ages 0-2 only):</b> Services provided by a licensed physician to determine a child’s developmental status and need for early intervention services.</p>
230	<p><b>Nutrition services (ages 0-2 only):</b> These services include conducting assessments in: nutritional history and dietary intake; anthropometric, biochemical, and clinical variables; feeding skills and feeding problems; and food habits and food preferences.</p>
240	<p><b>Service coordination (ages 0-2 only)</b></p>
250	<p><b>Special instruction (ages 0-2 only):</b> Special instruction includes: the design of learning environments and activities that promote the child’s acquisition of skills in a variety of developmental areas, including cognitive processes and social interaction; curriculum planning, including the planned interaction of personnel, materials, and time and space, that leads to achieving the outcomes in the child’s IFSP, providing families with information, skills, and support related to enhancing the skill development of the child; and working with the child to enhance the child’s development.</p>
260	<p><b>Special education aide in regular development class, childcare center or family childcare home (ages 0-2 only)</b></p>
270	<p><b>Respite care services (ages 0-2 only):</b> Through the IFSP process, short-term care given in-home or out-of-home, which temporarily relieves families of the ongoing responsibility for specialized care for child with a disability (Note: only for infants and toddlers from birth through 2, but under 3.)</p>
330	<p><b>Specialized academic instruction:</b> Adapting, as appropriate to the needs of the child with a disability the content, methodology, or delivery of instruction to ensure access of the child to the general curriculum, so that he or she can meet the educational standards within the jurisdiction of the public agency that apply to all children. (34 CFR 300.26(b)(3))</p>
340	<p><b>Intensive individual instruction:</b> IEP Team determination that student requires additional support for all or part of the day to meet his or her IEP goals.</p>
350	<p><b>Individual and small group instruction:</b> Instruction delivered one-to-one or in a small group as specified in an IEP enabling the individual(s) to participate effectively in the total school program (30 EC 56441.2, 5 CCR 305.1)</p>

415	<p><b>Language and speech:</b> Language and speech services provide remedial intervention for eligible individuals with difficulty understanding or using spoken language. The difficulty may result from problems with articulation (excluding abnormal swallowing patterns, if that is the sole assessed disability); abnormal voice quality, pitch, or loudness; fluency; hearing loss; or the acquisition, comprehension, expression of spoken language. Language deficits or speech patterns resulting from unfamiliarity with the English language and from environmental, economic or cultural factors are not included.</p> <p>Services include; specialized instruction and services; monitoring, reviewing, and consultation. They may be direct or indirect including the use of a speech consultant.</p>
425	<p><b>Adapted physical education:</b> Direct physical education services provided by an adapted physical education specialist to pupils who have needs that cannot be adequately satisfied in other physical education programs as indicated by assessment and evaluation of motor skills performance and other areas of need. It may include individually designed developmental activities, games, sports and rhythms, for strength development and fitness, suited to the capabilities, limitations, and interests of individual students with disabilities who may not safely, successfully or meaningfully engage in unrestricted participation in the vigorous activities of the general or modified physical education program. <i>(CCR Title 5 Sec. 3051.5).</i></p>
435	<p><b>Health and nursing – specialized physical health care services:</b> Specialized physical health care services means those health services prescribed by the child’s licensed physician and surgeon, requiring medically related training of the individual who performs the services and which are necessary during the school day to enable the child to attend school (CCR Section 3051.12(b)(1)(A)). Specialized physical health care services include but are not limited to suctioning, oxygen administration, catheterization, nebulizer treatments, insulin administration and glucose testing (CEC 49423.5 (d))</p>
436	<p><b>Health and nursing – other services:</b> This includes services that are provided to individuals with exceptional needs by a qualified individual pursuant to an IEP when a student has health problems which require nursing intervention beyond basic school health services. Services include managing the health problem, consulting with staff, group and individual counseling, making appropriate referrals and maintaining communication with agencies and health care providers. These services do not include any physician-supervised or specialized health care service.</p> <p>IEP-required health and nursing services are expected to supplement the regular health services program. <i>34 CFR 300.306; CCR Title 5 Sec 3051.12).</i></p>
445	<p><b>Assistive technology services:</b> Any specialized training or technical support for the incorporation of assistive devices, adapted computer technology or specialized media with the educational programs to improve access for students. The term includes a functional analysis of the student's needs for assistive technology; selecting, designing, fitting, customizing, or repairing appropriate devices; coordinating services with assistive technology devices; training or technical assistance for students with a disability, the student's family, individuals providing education or rehabilitation services, and employers. <i>(34 CFR Part 300.6).</i></p>

450	<p><b>Occupational therapy:</b> Occupational Therapy (OT) includes services to improve student's educational performance, postural stability, self-help abilities, sensory processing and organization, environmental adaptation and use of assistive devices, motor planning and coordination, visual perception and integration, social and play abilities, and fine motor abilities.</p> <p>Both direct and indirect services may be provided within the classroom, other educational settings or the home; in a group or on an individual basis; and may include therapeutic techniques to develop abilities; adaptations to the student's environment or curriculum; and consultation and collaboration with other staff and parents. Services are provided, pursuant to an IEP, by a qualified occupational therapist registered with the American Occupational Therapy Certification Board. <i>(CCR Title 5 Sec. 3051.6, E.C. Part 30 Sec. 56363).</i></p>
460	<p><b>Physical therapy:</b> These services are provided, pursuant to an IEP, by a registered physical therapist, or physical therapist assistant, when assessment shows a discrepancy between gross motor performance and other educational skills. Physical therapy includes, but is not limited to, motor control and coordination, posture and balance, self-help, functional mobility, accessibility and use of assistive devices. Services may be provided within the classroom, other educational settings or in the home; and may occur in groups or individually. These services may include adaptations to the student's environment and curriculum, selected therapeutic techniques and activities, and consultation and collaborative interventions with staff and parents. <i>(B&amp;PC Ch. 5.7, CCR Title 5 Sec. 3051.6, EC Part 30 Sec. 56363, GC-Interagency Agreements Ch. 26.5 Sec. 7575(a)(2)).</i></p>
510	<p><b>Individual counseling:</b> One-to-one counseling, provided by a qualified individual pursuant to an IEP. Counseling may focus on aspects, such as educational, career, personal; or be with parents or staff members on learning problems or guidance programs for students. Individual counseling is expected to supplement the regular guidance and counseling program. <i>(34 CFR Sec. 300.24(b) (2), (CCR Title 5 Sec. 3051.9).</i></p>
515	<p><b>Counseling and guidance:</b> Counseling in a group setting, provided by a qualified individual pursuant to an IEP. Group counseling is typically social skills development, but may focus on aspects, such as educational, career, personal; or be with parents or staff members on learning problems or guidance programs for students. IEP-required group counseling is expected to supplement the regular guidance and counseling program. <i>(34 CFR Sec. 300.24. (b)(2)); CCR Title 5 Sec. 3051.9)</i> Guidance services include interpersonal, intrapersonal or family interventions, performed in an individual or group setting by a qualified individual pursuant to an IEP. Specific programs include social skills development, self-esteem building, parent training, and assistance to special education students supervised by staff credentialed to serve special education students. These services are expected to supplement the regular guidance and counseling program. <i>(34 CFR 300.306; CCR Title 5 Sec 3051.9).</i></p>
520	<p><b>Parent counseling:</b> Individual or group counseling provided by a qualified individual pursuant to an IEP to assist the parent(s) of special education students in better understanding and meeting their child's needs; may include parenting skills or other pertinent issues. IEP-required parent counseling is expected to supplement the regular guidance and counseling program. <i>(34 CFR Sec. 300.31(b) (7); CCR Title 5 Sec 3051.11).</i></p>

525	<p><b>Social work services:</b> Social Work services, provided pursuant to an IEP by a qualified individual, includes, but are not limited to, preparing a social or developmental history of a child with a disability; group and individual counseling with the child and family; working with those problems in a child's living situation (home, school, and community) that affect the child's adjustment in school; and mobilizing school and community resources to enable the child to learn as effectively as possible in his or her educational program. Social work services are expected to supplement the regular guidance and counseling program. <i>(34 CFR Sec. 300.24(b) (13); CCR Title 5 Sec 3051.13).</i></p>
530	<p><b>Psychological services:</b> These services, provided by a credentialed or licensed psychologist pursuant to an IEP, include interpreting assessment results to parents and staff in implementing the IEP; obtaining and interpreting information about child behavior and conditions related to learning; planning programs of individual and group counseling and guidance services for children and parents.</p> <p>These services may include consulting with other staff in planning school programs to meet the special needs of children as indicated in the IEP. <i>(CFR Part 300 Sec. 300.24).</i></p> <p>IEP-required psychological services are expected to supplement the regular guidance and counseling program. <i>(34 CFR Sec. 300.24); CCR Title 5 Sec 3051.10).</i></p>
535	<p><b>Behavior intervention services:</b> A systematic implementation of procedures designed to promote lasting, positive changes in the student's behavior resulting in greater access to a variety of community settings, social contacts, public events, and placement in the least restrictive environment. <i>(Title 5 Section 3001(d)).</i></p>
540	<p><b>Day treatment services:</b> Structured education, training and support services to address the student's mental health needs (Health &amp; Safety Code, Div.2, Chap.3, Article 1, 1502(a)(3))</p>
545	<p><b>Residential treatment services:</b> A 24-hour out-of-home placement that provides intensive therapeutic services to support the educational program (Welfare and Institutions Code, Part 2, Chapter 2.5, Art. 1, Section 5671))</p>
610	<p><b>Specialized services for low incidence disabilities:</b> Low incidence services are defined as those provided to the student population of orthopedically impaired (OI), visually impaired (VI), deaf, hard of hearing (HH), or deaf-blind (DB). Typically, services are provided in education settings by an itinerant teacher or the itinerant teacher/specialist. Consultation is provided to the teacher, staff and parents as needed. These services must be clearly written in the student's IEP, including frequency and duration of the services to the student. <i>(CCR Title 5 Sec. 3051.16 &amp; 3051.18).</i></p>
710	<p><b>Specialized deaf and hard of hearing services:</b> These services include speech therapy, speech reading, auditory training and/or instruction in the student's mode of communication. Rehabilitative and educational services; adapting curricula, methods, and the learning environment; and special consultation to students, parents, teachers, and other school personnel may also be included. <i>(Title 5 Sections 3051.16 and 3051.18).</i></p>

715	<p><b>Interpreter services:</b> Sign language interpretation of spoken language to individuals, whose communication is normally sign language, by a qualified sign language interpreter.</p> <p>This includes conveying information through the sign system of the student or consumer and tutoring students regarding class content through the sign system of the student. (CCR Title 5, Sec. 3051.16)</p>
720	<p><b>Audiological services:</b> These services include measurements of acuity, monitoring amplification, and Frequency Modulation system use. Consultation services with teachers, parents or speech pathologists must be identified in the IEP as to reason, frequency and duration of contact; infrequent contact is considered assistance and would not be included. (CCR Title 5 Sec. 3051.2)</p>
725	<p><b>Specialized vision services:</b> This is a broad category of services provided to students with visual impairments. It includes assessment of functional vision; curriculum modifications necessary to meet the student's educational needs -- including Braille, large type, aural media; instruction in areas of need; concept development and academic skills; communication skills (including alternative modes of reading and writing); social, emotional, career, vocational, and independent living skills.</p> <p>It may include coordination of other personnel providing services to the students (such as transcribers, readers, counselors, orientation &amp; mobility specialists, career/vocational staff, and others) and collaboration with the student's classroom teacher. (CAC Title 5 Sec. 3030(d), EC 56364.1).</p>
730	<p><b>Orientation and mobility:</b> Students with identified visual impairments are trained in body awareness and to understand how to move. Students are trained to develop skills to enable them to travel safely and independently around the school and in the community. It may include consultation services to parents regarding their children requiring such services according to an IEP.</p>
735	<p><b>Braille transcription:</b> Any transcription services to convert materials from print to Braille. It may include textbooks, tests, worksheets, or anything necessary for instruction. The transcriber should be qualified in English Braille as well as Nemeth Code (mathematics) and be certified by appropriate agency.</p>
740	<p><b>Specialized orthopedic services:</b> Specially designed instruction related to the unique needs of students with orthopedic disabilities, including specialized materials and equipment (CAC Title 5, Sec. 3030(e) &amp; 3051.16)</p>
745	<p><b>Reading Services:</b></p>
750	<p><b>Note taking services:</b> Any specialized assistance given to the student for the purpose of taking notes when the student is unable to do so independently. This may include, but is not limited to, copies of notes taken by another student, transcription of tape-recorded information from a class, or aide designated to take notes. This does not include instruction in the process of learning how to take notes.</p>
755	<p><b>Transcription Services</b> Any transcription service to convert materials from print to a mode of communication suitable for the student. This may also include dictation services as it may pertain to textbooks, tests, worksheets, or anything necessary for instruction</p>

760	<p><b>Recreation services, includes therapeutic recreation:</b> therapeutic recreation and specialized instructional programs designed to assist pupils to become as independent as possible in leisure activities, and when possible and appropriate, facilitate the pupil's integration into general recreation programs; (CAC Title 5, Sec. 3051.15; 20 USC 1401(26(A)(1)) (34 CFR 300.24)</p>
820	<p><b>College Awareness</b> College awareness is the result of acts that promote and increase student learning about higher education opportunities, information and options that are available including, but not limited to career planning, course prerequisites, admission eligibility and financial aid.</p>
830	<p><b>Vocational assessment, counseling, guidance, and career assessment:</b> Organized educational programs that are directly related to the preparation of individuals for paid or unpaid employment and may include provision for work experience, job coaching, development and/or placement, and situational assessment.</p> <p>This includes career counseling to assist student in assessing his/her aptitudes, abilities, and interests in order to make realistic career decisions. (<i>Title 5 Section 3051.14</i>).</p>
840	<p><b>Career awareness:</b> Transition services include a provision for in paragraph (1) (c) (vi), self-advocacy, career planning, and career guidance. This comment also emphasized the need for coordination between this provision and the Perkins Act to ensure that students with disabilities in middle schools will be able to access vocational education funds. <i>34CFR-SEC.300.29</i></p>
850	<p><b>Work experience education:</b> Work experience education means organized educational programs that are directly related to the preparation of individuals for paid or unpaid employment, or for additional preparation for a career requiring other than a baccalaureate or advanced degree. (34 CFR 300.26)</p>
855	<p><b>Job Coaching</b> Job coaching is a service that provides assistance and guidance to an employee who may be experiencing difficulty with one or more aspects of the daily job tasks and functions. The service is provided by a job coach who is highly successful, skilled and trained on the job who can determine how the employee that is experiencing difficulty learns best and formulate a training plan to improve job performance</p>
860	<p><b>Mentoring:</b> Mentoring is a sustained coaching relationship between a student and teacher through on-going involvement and offers support, guidance, encouragement and assistance as the learner encounters challenges with respect to a particular area such as acquisition of job skills. Mentoring can be either formal as in planned, structured instruction or informal that occurs naturally through friendship, counseling and collegiality in a casual, unplanned way.</p>
865	<p><b>Agency linkages (referral and placement):</b> Service coordination and case management that facilitates the linkage of individualized education programs under this part and individualized family service plans under part C with individualized service plans under multiple Federal and State programs, such as title I of the Rehabilitation Act of 1973 (vocational rehabilitation), title XIX of the Social Security Act (Medicaid), and title XVI of the Social Security Act (supplemental security income). <i>34 CFR SEC.613</i></p>

870	<b>Travel Training (includes mobility training):</b>
890	<b>Other transition services:</b> These services may include program coordination, case management and meetings, and crafting linkages between schools and between schools and post-secondary agencies.
900	<b>Other special education/related services:</b> Any other specialized service required for a student with a disability to receive educational benefit.

**Who provides the services? There are a variety of options.**

Code	Service Provider
100	District of service
110	County office of education
120	SELPA
130	Another district, county, or SELPA
200	WorkAbility
210	Transition Partnership Program (TPP)
220	Regional Center
230	Alcohol and drug prevention programs
240	Child development funded program
250	Head Start
300	Department of Mental Health (DMH)
310	California Children's Services (CCS)
320	Department of Social Services (DSS)
330	Department of Rehabilitation (DOR)
340	Employment Development Department (EDD)
400	Nonpublic agency (NPA) under contract with SELPA or district
410	Nonpublic school (NPS) under contract with SELPA or district
500	Other public program
600	Other private program

**And further, where is the location that the service is provided:**

Code	Service Location
210	Home
220	Hospital
310	Head Start program
320	Child development or child care facility
330	Public preschool
340	Private preschool
350	Extended day care
360	Residential facility
510	Regular classroom/public day school
520	Separate classroom in public integrated facility

530	State Special School
540	Separate school or Special Education Center or facility
550	Public residential school
560	Other public school or facility
570	Charter school (operated by an LEA/district)
580	Charter school (operated as an LEA/district)
610	Continuation school
620	Alternative work education center/work study facility
630	Juvenile court school
640	Community school
650	Correctional institution or facility
710	Community college
720	Adult education facility
810	Nonpublic day school
820	Nonpublic residential school –in California
830	Nonpublic residential school –outside California
840	Private day school (not certified by Special Education Division)
850	Private residential school (not Certified by Special Education Division)
860	Parochial school
890	Service provider location
900	Any other location or setting

## Procedure 755 Special Education

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**S**pecial education budgets are complex and are of great interest to the public, both locally and statewide. *Education Code* Section 56205(b)(1) requires that a special education budget shall separately identify the following elements:

1. Apportionment received by the local educational agency (LEA) in accordance with the allocation plan adopted by the special education local plan area (SELPA). (The state funding is tracked in SACS in the resource field in combination with a specific revenue code in the object field.)
2. Administrative costs of the plan. (These costs are tracked in the function field.)
3. Costs of special education services to pupils with severe disabilities and low-incidence disabilities. (This population is identified by the goal field.)
4. Costs of special education services to pupils with nonsevere disabilities. (This population is identified by the goal field.)
5. Costs of supplemental aids and services provided to meet the individual needs of pupils placed in regular education classrooms and environments. (Costs of these aids and services, which may be provided to both severe and nonsevere students, are tracked in the function field.)
6. Costs of regionalized operations and services and direct instructional support by program specialists in accordance with Part 30, Chapter 7.2, Article 6, of the *Education Code, Program Specialists and Administration of Regionalized Operations and Services*. (These costs are tracked in the goal field for regionalized operations and in the function field for instructional services.)
7. Use of property taxes allocated to the SELPA pursuant to *Education Code* Section 2572. (Property taxes allocated to the SELPA are tracked in the resource field and identified by a specific revenue code in the object field.)

### Maintenance of Effort

Funds provided under Part B of the federal Individuals with Disabilities Education Act (IDEA) are subject to a maintenance of effort (MOE) requirement. This is stipulated in Section 1413 of Title 20 of the *United States Code*, Title 34, Section 300.203 of the *Code of Federal Regulations*, and *Education Code* Section 56205.

The MOE requirement is that Part B IDEA funds shall not be used, except in specified situations, to reduce the level of expenditures for the education of children with disabilities made by the LEA from state and local funds or from local funds only, below the prior year's level. This test must be met on either an aggregate or a per capita basis.

### Recording Special Education Transactions

For state reporting, LEAs use the goal field to report direct special education costs for different objectives, such as the costs of providing services to infants or to severely disabled students from ages five through twenty-two. The costs are further broken down by the type of instructional service provided, such as special education instruction in separate classes, using the function field.

Shown below are discussions of how certain special education transactions are accounted for. Later in this section, examples of transactions are given to illustrate the accounting entries.

1. Salaries of certificated employees providing other specialized instructional services are recorded in Function 1190, Special Education: Other Specialized Instructional Services, with Object 1100, Certificated Teachers' Salaries.
2. Salaries of instructional aides are recorded in the special education instructional functions 1100–1199, except 1180, with Object 2100, Classified Instructional Salaries. If a classified employee provides other support services, that cost should be coded to a support function with Object 2200, Classified Support Salaries.
3. Administrative costs of the SELPA administrative unit (AU) are recorded in Function 2200, Administrative Unit of Multidistrict SELPA. A school district or county superintendent of schools may be the Administrative Unit (AU) of a SELPA.
4. Salaries of a program specialist providing regionalized services as defined by *Education Code* Section 56836.23 are recorded in Goal 5060, Regionalized Program Specialist, with Function 2100, Instructional Supervision and Administration, and Object 1900, Other Certificated Salaries.

Salaries of a program specialist not providing regionalized services but instead working locally with students as a support to teachers are recorded in Function 2100, Instructional Supervision and Administration, with the appropriate special education goal, and Object 1900, Other Certificated Salaries.

5. Apportionments for regionalized operations and services and the direct instructional support of program specialists are made directly to the SELPA administrative unit (AU) (*Education Code* Section 56836.23). These apportionments are recorded by the AU using Object 8311, Other State Apportionments—Current Year (or Object 8319, Other State Apportionments—Prior Year).

The AU, by agreement, may transfer these apportionments to a participating agency. It can do the transfer in one of two ways: by transferring to the other LEA the responsibility for providing regionalized services or by contracting with the other LEA to provide the services while retaining the responsibility for providing the services.

An AU transferring to another LEA the responsibility for providing regionalized services records the transfer as a transfer of apportionments using Function 9200, Transfers Between Agencies, and the transfers of apportionments objects, such as Object 7221, Transfers of

Apportionments to Districts or Charter Schools; Object 7222, Transfers of Apportionments to County Offices; or Object 7223, Transfers of Apportionments to JPAs.

The LEA receiving the apportionment under this arrangement records the revenues in Resource 6500, Special Education, in the appropriate special education goals, with a transfers of apportionments object, such as Object 8791, Transfers of Apportionments from Districts or Charter Schools; or Object 8792, Transfers of Apportionments from County Offices. The expenditures are recorded in the same goals as the revenues, in Function 2100, Instructional Supervision and Administration, and in the appropriate object (e.g., Object 1300, Certificated Supervisors' and Administrators' Salaries).

An AU contracting with another LEA to provide regionalized services while retaining the responsibility for providing the services records the payments to the other LEA as payments for contracted services. The AU records these payments in Object 5100, Subagreements for Services, still in Resource 6500 with a special education goal (e.g., Goal 5xxx), and an appropriate expenditure function.

The LEA providing the services under the contract does not record the revenues and expenditures in the special education resource or a special education goal but in Resource 9010, Other Restricted Local (or a locally defined resource), and Goal 7110, Nonagency—Educational (use of this goal in this revenue transaction is optional; otherwise, use Goal 0000), with Object 8677, Interagency Services Between LEAs. It records expenditures in Goal 7110, Nonagency—Educational (whether or not Goal 7110 was used for the revenue), Function 2100, Instructional Supervision and Administration, and the appropriate objects for salaries, benefits, and supplies.

See Example 8 and Example 9 later in this procedure for coding examples for these types of transactions.

6. Apportionments for other than regionalized services may be allocated to districts and county offices of education in accordance with the allocation plan adopted pursuant to *Education Code* Section 56836.05 unless the allocation plan specifies that funds will be apportioned to the AU of the SELPA (*Education Code* Section 56195.7).

*Method 1—Special Education Apportionment Allocated to the Administrative Unit (AU):*

If the SELPA has elected for the apportionments to be made to the AU, the AU records the receipt of apportionment and the transfer of funds to the members basically in the same manner as recording the transfer of apportionments for program specialists and regionalized services, where the AU also transfers to the participating LEA the responsibility for providing regionalized services, as discussed in item 5.

By the same token, the participating LEA records the receipt of these moneys from the AU and the expenditures basically in the same manner

as discussed in that part of item 5.

*Method 2—Special Education Apportionment Allocated to Districts and County Superintendents of Schools*

If the SELPA has opted for special education apportionments (other than for regionalized services) to be made directly to the participating agencies, each district or county office records the apportionment as Resource 6500, Special Education, an appropriate special education goal, such as Goal 5001, Special Education—Unspecified, and Object 8311, Other State Apportionments—Current Year.

7. A district, county office, or JPA billing for and receiving payment for special education excess costs or deficits, or payments for special education transportation excess costs or deficits, records the revenue received as Object 8710, Tuition, with the appropriate special education resource and an appropriate special education goal.

The LEA paying the excess costs or deficits records the payment with an appropriate resource, a special education goal, Function 9200, Transfers Between Agencies, and Object 7141, Other Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools; Object 7142, Other Tuition, Excess Costs, and/or Deficit Payments to County Offices; or Object 7143, Other Tuition, Excess Costs, and/or Deficit Payments to JPAs.

8. A district or county office receiving the federal Individuals with Disabilities Education Act (IDEA) basic local assistance revenue records the revenue in Resource 3310, IDEA Basic Local Assistance Entitlement, Part B, with a special education goal, in Object 8181, Special Education—Entitlement, and records the expenditures in Resource 3310, with the appropriate special education goals, functions, and objects.
9. A district or county office that receives a federal IDEA grant-in-aid for approved special projects records the revenue as Object 8182, Special Education—Discretionary Grants, with the appropriate resource and the appropriate special education goal.
10. Any AU receiving federal IDEA money of either the local assistance entitlement or a discretionary grant that is to be distributed to a district or county office records the revenue to be passed to participating LEAs as Object 8287, Pass-Through Revenues from Federal Sources, with the appropriate resource and Goal 5001, Special Education—Unspecified.

The AU distributes these funds, using the appropriate resource, the appropriate special education goal, Function 9200, Transfers Between Agencies, and Object 7211, Transfers of Pass-Through Revenues to Districts or Charter Schools; Object 7212, Transfers of Pass-Through Revenues to County Offices; or Object 7213, Transfers of Pass-Through Revenues to JPAs.

The following are examples of recording revenues received and expenditures incurred to educate

special education students. The illustration of which codes to use for these transactions has been simplified. Only one side of the accounting entry is shown; in actual entries, the debit(s) must equal the credit(s).

## Sample Journal Entries

### Example 1: Splitting an Employee's Costs Between Functions

A teaching assistant is hired to work half a day in a separate class for severely disabled children and half a day in assisting a severely disabled student who has been mainstreamed in a regular education class.

Because the teaching assistant is working solely with severely disabled students, his salary has one goal. However, his work is split between two functions.

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	6500	0	5750	1110	2100	000
01	6500	0	5750	1130	2100	000

- Fund 01 is the General Fund.
- Resource 6500 is Special Education.
- Project Year is not required in this example.
- Goal 5750 is Special Education, Ages 5–22 Severely Disabled.
- Function 1110, Special Education: Separate Classes, captures the costs of running a separate class for severely disabled students; and Function 1130, Special Education: Supplemental Aids and Services in Regular Classrooms, captures the costs of providing a teaching assistant for a student who attends a regular education class.
- Object 2100 is Classified Instructional Salaries.
- School is not required.

### Example 2: Splitting an Employee's Salary Between Goals

An adaptive physical education teacher is hired to provide physical education classes for special education students attending regular education classes on several campuses and for students attending special education separate classes. Some of the students are categorized as severely disabled, others as nonseverely disabled. The teacher's salary is split between two goals because two populations of students are served.

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	6500	0	5750	1190	1100	000
01	6500	0	5770	1190	1100	000

- Fund 01 is the General Fund.
- Resource 6500 is Special Education.
- Project Year is not required in this example.
- Goal 5750 is Special Education, Ages 5–22 Severely Disabled, and Goal 5770 is Special Education, Ages 5–22 Nonseverely Disabled. (The salary may be coded instead to one goal during the year and split

between the goals at year-end when the ratio of service to severely and nonseverely disabled students is documented.)

- Function 1190 is Special Education: Other Specialized Instructional Services. This function includes pullout services that may be provided to students who are normally found in separate classes or regular education classes.
- Object 1100 is Certificated Teachers' Salaries.
- School is not required.

### Example 3: Costs for Special Education Students in Regular Education Classrooms

A student who has a low-incidence disability has been placed in a juvenile court school. His individualized education program (IEP) necessitates the presence of an interpreter and the services of a resource specialist. The following services are being provided by different resources and for different populations. The cost of the teacher in the juvenile court school is chargeable to regular education; the costs of the interpreter and the resource specialist are chargeable to special education.

The cost of the juvenile court school teacher is coded as follows:

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	2400	0	3600	1000	1100	000

- Fund 01 is the County School Service Fund.
- Resource 2400 is Juvenile Court/County Community Schools.
- Project Year is not required in this example.
- Goal 3600, Juvenile Courts, identifies the costs of educating juvenile court school students.
- Function 1000 is Instruction. General education teachers are coded to the general population they are contracted to teach. A special education student who attends a regular education class is considered a part of the general education class.
- Object 1100 is Certificated Teachers' Salaries.
- School is not required.

The cost of the interpreter assigned to the student who has an IEP and has been placed in the juvenile court classroom is coded as follows:

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	6500	0	5750	1130	2100	000

- Fund 01 is the County School Service Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable in this example.
- Goal 5750 is Special Education, Ages 5–22 Severely Disabled. (Students with a low-incidence disability are classified as severely disabled. The LEA may have locally defined goals to separate low-incidence disabilities from other severe disabilities if management needs to identify these costs locally.)

- Function 1130 is Special Education: Supplemental Aids and Services in Regular Classrooms.
- Object 2100 is Classified Instructional Salaries. (The LEA may have locally defined objects if it is important to track the costs of interpreters separately from those of classroom assistants.)
- School is not required.

The cost of the resource specialist who works with this student on a pullout basis is coded as follows:

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	6500	0	5750	1120	1100	000

- Fund 01 is the County School Service Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable in this example.
- Goal 5750 is Special Education, Ages 5–22 Severely Disabled. (Students with a low-incidence disability are classified as severely disabled students. The LEA may have locally defined goals to separate low-incidence disabilities from other severe disabilities if management needs to identify these costs locally.)
- Function 1120 is Special Education: Resource Specialist Instruction. This is a resource specialist who works directly with the students in an instructional setting.
- Object 1100 is Certificated Teachers' Salaries.
- School is not required.

#### **Example 4: Costs for Special Education Students in a Regional Occupational Center/Program (ROC/P)**

Some special education students are in transition, going from the special education K–12 program into the adult workforce. The students have been placed in an ROC/P class, where they receive training at a fast-food business supplemented with ROC/P classes. The cost of the ROC/P instructor is coded as follows:

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	6360	0	6000	1000	1100	000

- Fund 01 is the school district's General Fund.
- Resource 6360 is Pupils with Disabilities Attending ROC/P.
- Project Year is not applicable in this example.
- Goal 6000 is Regional Occupational Center/Program.
- Function 1000 is Instruction.
- Object 1100 is Certificated Teachers' Salaries.
- School is not required.

The cost of a teaching assistant assigned to the special education students to enable them to participate in the ROC/P class is coded as follows:

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	6500	0	5770	1130	2100	000

- Fund 01 is the school district's General Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable in this example.
- Goal 5770 is Special Education, Ages 5–22 Nonseverely Disabled.
- Function 1130 is Special Education: Supplemental Aids and Services in Regular Classrooms.
- Object 2100 is Classified Instructional Salaries.
- School is not required.

**Example 5: Costs of Instruction Provided on a Pullout Basis**

An orientation and mobility (O & M) specialist is hired to teach students how to travel safely and independently around the school and in the community. He or she works with blind students who attend regular classes at the elementary and high schools. This service is provided on a pullout basis. The O & M specialist has a teaching credential and is trained to teach special education students.

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	6500	0	5750	1190	1100	000

- Fund 01 is the General Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable in this example.
- Goal 5750 is Special Education, Ages 5–22 Severely Disabled, which includes students with a low-incidence disability.
- Function 1190 is Special Education: Other Specialized Instructional Services. This function includes pullout services that may be provided to students who are normally found in separate classes or regular education classes.
- Object 1100 is Certificated Teachers' Salaries.
- School is not required.

**Example 6: Costs of Pupil Services**

A counselor is hired to provide special education students with behavior management services, a systematic implementation of procedures designed to promote lasting, positive changes in the students' behavior, resulting in greater access to a variety of community settings, social contacts, and public events, and placement in the least restrictive environment. The counselor is a licensed professional with a certificate for school service. The salary is coded as follows:

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	6500	0	5750	3110	1200	000

- Fund 01 is the General Fund.
- Resource 6500 is Special Education.

- Project Year is not applicable in this example.
- Goal 5750 is Special Education, Ages 5–22 Severely Disabled.
- Function 3110 is Guidance and Counseling Services.
- Object 1200 is Certificated Pupil Support Salaries.
- School is not required.

The students receiving this behavior modification training are enrolled in a separate class for severely emotionally disabled students or autistic students. This class is taught by a special education teacher who works with the counselor to apply the behavior modification procedures in the classroom. The cost of the teacher is coded as follows:

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	6500	0	5750	1110	1100	000

- Fund 01 is the General Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable in this example.
- Goal 5750 is Special Education, Ages 5–22 Severely Disabled.
- Function 1110 is Special Education: Separate Classes.
- Object 1100 is Certificated Teachers' Salaries.
- School is not required.

#### Example 7: Costs Related to Federal Resources

- (a) Funds from the Individuals with Disabilities Education Act (IDEA) basic local assistance entitlement were used to pay a classified assistant to work with students who are in transition from K–12 special education into gainful employment in local businesses.

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	3310	7	5750	1190	2100	000

- Fund 01 is the school district's General Fund.
- Resource 3310 is Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611.
- Project Year refers to the report year for this program; 7 in this case stands for federal fiscal year 2006-07, which ended September 30, 2007.
- Goal 5750 is Special Education, Ages 5–22 Severely Disabled.
- Function 1190 is Special Education: Other Specialized Instructional Services. The student has been transferred from a regular or separate classroom to a work site or other setting.
- Object 2100 is Classified Instructional Salaries.
- School is not required.

- (b) An LEA uses IDEA basic local assistance entitlement funds to purchase assistive technology for a student who will use the computer to communicate with teachers and peers in a regular education classroom.

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	3310	7	5750	1130	6400	000

- Fund 01 is the General Fund.
- Resource 3310 is Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611.
- Project Year refers to the report year for this program; 7 in this case stands for federal fiscal year 2006-07, which ended September 30, 2007.
- Goal 5750 is Special Education, Ages 5–22 Severely Disabled.
- Function 1130 is Special Education: Supplemental Aids and Services in Regular Classrooms. The equipment is an aid to the student in a regular classroom.
- Object 6400 is Equipment.
- School is not required.

**Example 8: A County Office, as the SELPA Administrative Unit (AU), Receives the Apportionment and Transfers It to Participating LEAs.**

- (a) As the SELPA AU, the county office records the receipt of the state apportionment.

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	6500	0	5001	0000	8311	000

- Fund 01 is the County School Service Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable in this example.
- Goal 5001 is Special Education—Unspecified. A special education goal is required for special education revenue (but not for other revenues).
- Function is not necessary for revenue.
- Object 8311 is Other State Apportionments—Current Year.
- School is not required.

- (b) The SELPA AU distributes the apportionment to the participating LEAs.

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	6500	0	5001	9200	7221	000
01	6500	0	5001	9200	7222	000
01	6500	0	5001	9200	7223	000

- Fund 01 is the County School Service Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable in this example.
- Goal 5001 is Special Education—Unspecified.
- Function 9200 is Transfers Between Agencies.
- Object 7221 is Transfers of Apportionments to Districts or Charter Schools; Object 7222 is Transfers of Apportionments to County Offices; and Object 7223 is Transfers of Apportionments to JPAs.
- School is not required.

- (c) The member LEA (in this case a school district) makes the following entry to record receipt of apportionment from the SELPA AU (in this case a county office):

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	6500	0	5001	0000	8792	000

- Fund 01 is the school district's General Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable in this example.
- Goal 5001 is Special Education—Unspecified. A Special Education goal is required for Special Education revenue.
- Function is not required for revenue.
- Object 8792 is Transfers of Apportionments from County Offices. In this case, the AU is a county office of education.
- School is not required.

**Example 9: A County Office, as the AU, Receives the Apportionment for Regionalized Services and Then Contracts with a Participating District to Provide Regionalized Services.**

- (a) The county office, as the SELPA AU, records payment on a contract with a district to provide regionalized services, in this case to coordinate curriculum development.

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	6500	0	5050	2130	5100	000

- Fund 01 is the County School Service Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable in this example.
- Goal 5050 is Regionalized Services.
- Function 2130 is Curriculum Development.
- Object 5100 is Subagreements for Services.
- School is not required.

- (b) The district records the interagency revenue from the AU.

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	9010	0	7110	0000	8677	000

- Fund 01 is the General Fund.
- Resource 9010 is Other Restricted Local, in this case a contract with another LEA.
- Project Year is not applicable in this example.
- Goal 7110 is Nonagency—Educational. (Use of this goal for a revenue transaction is optional; it will enable the LEA to match contract revenue with the contract expenditures.)

- Function is not required for revenue.
- Object 8677 is Interagency Services between LEAs.
- School is not required.

(c) As part of this contract, the district pays a program specialist who provides regionalized services to members of the SELPA.

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	9010	0	7110	2100	1900	000

- Fund 01 is the General Fund.
- Resource 9010 is Other Restricted Local.
- Project Year is not applicable in this example.
- Goal 7110 is Nonagency—Educational.
- Function 2100 is Instructional Supervision and Administration.
- Object 1900 is Other Certificated Salaries.
- School is not required.

**Example 10: A School District, a Member of a SELPA, Makes Payments to Another Entity for a Special Education Student's Education.**

(a) The district makes payments to a State Special School using unrestricted resources.

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	0000	0	5001	9200	7130	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted Resource.
- Project Year is not applicable in this example.
- Goal 5001 is Special Education—Unspecified.
- Function 9200 is Transfers Between Agencies.
- Object 7130 is State Special Schools.
- School is not required.

(b) The district makes payments to a nonpublic school for a severely disabled student's education.

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	6500	0	5750	1180	5100	000

- Fund 01 is the General Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable in this example.
- Goal 5750 is Special Education, Ages 5–22 Severely Disabled.
- Function 1180 is Special Education: Nonpublic Agencies/Schools.
- Object 5100 is Subagreements for Services.
- School is not required.

(c) A school district pays excess costs for a program run by the SELPA.

(1) The SELPA AU (a county office of education) bills the district for excess costs. The revenue is coded as follows:

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	6500	0	5750	0000	8710	000

- Fund 01 is the County School Service Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable for this example.
- Goal 5750 is Special Education, Ages 5–22 Severely Disabled.
- Function is not required for revenue or balance sheet accounts.
- Object 8710 is Tuition.
- School is not required.

(2) The school district pays the SELPA AU its share of excess costs of the program per the local plan agreement.

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	6500	0	5750	9200	7142	000

- Fund 01 is the district's General Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable for this example.
- Goal 5750 is Special Education, Ages 5–22 Severely Disabled.
- Function 9200 is Transfers Between Agencies.
- Object 7142 is Other Tuition, Excess Costs, and/or Deficit Payments to County Offices.
- School is not required.

### Example 11: Identifying Administrative Costs

(a) A multidistrict SELPA AU pays its director.

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	6500	0	5001	2200	1300	000

- Fund 01 is the General Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable in this example.
- Goal 5001 is Special Education—Unspecified.
- Function 2200 is Administrative Unit of a Multidistrict SELPA.
- Object 1300 is Certificated Supervisors' and Administrators' Salaries.
- School is not required.

(b) A district charges its special education programs its indirect cost rate as

follows:

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	6500	0	5001	7210	7310	000

- Fund 01 is the General Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable in this example.
- Goal 5001 is Special Education—Unspecified.
- Function 7210 is Indirect Cost Transfers.
- Object 7310 is Transfers of Indirect Costs.
  - School is not required.