

Sample coding for PreK - Special Education Instruction for SAUs assuming FAPE Responsibility for 3, 4, and 5 year olds with IEPs:

NOTE: In order for the Department of Education to pay 100% of the PreK Special Education program costs, school administrative units must track these resources and report them to the department in the Maine Education Finance System (MEFS) quarterly.

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Fund and Revenue codes

Fund	Program	Function	Object	Cost Center	Description	Revenue
2213	2600	2140	3440	950	Psychological	3128

Fund	Program	Function	Object	Cost Center	Description	Revenue
2213	2600	2140	3440	950	Psychological	3128
2213	2600	2150	3440	950	Speech/Hearing	
2213	2600	2160	3440	950	Occupational Therapy	
2213	2600	2170	3440	950	Physical Therapy	
2213	2600	2180	3440	950	Visually Impaired/Vision Services	
2213	2600	2110	#####	950	Social Work	
2213	2600	2120	#####	950	Counseling	
2213	2600	1000	5630	950	Private School Tuition	
2213	2600	1000	5610	950	Public School / Regional Program Tuition -- (Resource Room/Day Treatment)	
2213	2600	1000	5690	950	Tuition (Other) - CDS	
2213	2500	2330	1040	950	Director salary	
2213	2500	2330	2040	950	Director payroll withholding/benefits, excluding retirement/tuition	
2213	2500	2330	2340	950	Director retirement	
2213	2500	2330	2540	950	Director tuition	
2213	2500	2330	1180	950	Secretary salary	
2213	2500	2330	2080	950	Secretary payroll withholding/benefits, excluding retirement/tuition	
2213	2500	2330	2380	950	Secretary retirement	
2213	2500	2330	2580	950	Secretary tuition	
2213	2500	2330	1500	950	Regular Stipend	
2213	2500	2330	1510	950	Department Head Stipend	
2213	2500	2330	1560	950	Teacher Leader Stipend	
2213	2500	2330	2000	950	Stipend payroll withholding/benefits	
2213	2500	2330	3000	950	Purchased Professional Services (not accounted for under object 3440)	
2213	2500	2330	3300	950	Employee Training and Development	
2213	2500	2330	3440	950	Contracted services (see Handbook definition)	
2213	2500	2330	4000	950	Purchased Property Services	
2213	2500	2330	4320	950	Technology Related Repairs and Maintenance	
2213	2500	2330	4330	950	Software Related Repairs and Maintenance	
2213	2500	2330	4430	950	Rental of Technology Equipment	
2213	2500	2330	5000	950	Other Purchased Services	
2213	2500	2330	5350	950	Online software subscription	
2213	2500	2330	5800	950	Employee Travel, excluding Professional Development	
2213	2500	2330	5810	950	Employee Travel for Professional Development	
2213	2500	2330	6000	950	Other Supplies (not delineated in 6000 range below)	

PreK Special Ed Administration

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Fund and Revenue codes		Fund	Revenue	Description
		2213	3128	State Grant PreK -Special Education SAU FAPE

Fund	Program	Function	Object	Cost Center	Description
Pre-K Special Ed Programs					
2213	2600	1000	1010	010-190	Teacher salary
2213	2600	1000	2010	010-190	Teacher payroll withholding/benefits, excluding retirement/tuition
2213	2600	1000	2310	010-190	Teacher retirement
2213	2600	1000	2510	010-190	Teacher tuition
2213	2600	1000	1020	010-190	Ed Tech salary
2213	2600	1000	2020	010-190	Ed Tech payroll withholding/benefits, excluding retirement/tuition
2213	2600	1000	2320	010-190	Ed Tech retirement
2213	2600	1000	2520	010-190	Ed Tech tuition
2213	2600	1000	1210	010-190	Tutor salary
2213	2600	1000	2030	010-190	Tutor benefits
2213	2600	1000	2330	010-190	Tutor retirement
2213	2600	1000	1230	010-190	Substitute salary
2213	2600	1000	2030	010-190	Substitute payroll withholding/benefits
2213	2600	1000	2330	010-190	Substitute retirement
2213	2600	1000	1500	010-190	Regular Stipend
2213	2600	1000	1510	010-190	Department Head Stipend
2213	2600	1000	1560	010-190	Teacher Leader Stipend
2213	2600	1000	2000	010-190	Stipend payroll withholding/benefits
2213	2600	1000	3000	010-190	Purchased Professional Services
2213	2600	1000	3200	010-190	Contracted Instructional Program
2213	2600	1000	3300	010-190	Employee Training and Development
2213	2600	1000	5340	010-190	Online book subscription
2213	2600	1000	5350	010-190	Online software subscription
2213	2600	1000	5800	010-190	Employee travel, excluding Professional Development (code to function 2213, object 5810)
2213	2600	1000	6100	010-190	Instructional supplies
2213	2600	1000	6400	010-190	Books
2213	2600	2140	####	010-190	Psychological
2213	2600	2150	####	010-190	Speech/Hearing
2213	2600	2160	####	010-190	Occupational Therapy
2213	2600	2170	####	010-190	Physical Therapy
2213	2600	2180	####	010-190	Visually Impaired/Vision Services
2213	2600	2110	####	010-190	Social Work
2213	2600	2120	####	010-190	Counseling
2213	2600	1000	3440	950	Behavioral Health Professional / Ed Tech - (Classroom Support/Resource Room/Day Treatment)

In-District Special Ed Costs

Out-of-District Special Ed Costs

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Fund and Revenue codes		Fund	Revenue	Description
		2213	3128	State Grant PreK-Special Education SAU FAPE

Fund	Program	Function	Object	Cost Center	Description
2213	2500	2330	6400	950	Books
2213	2500	2330	6500	950	Technology Related Supplies
2213	2500	2330	7340	950	Technology related hardware (fixed asset)
2213	2500	2330	7341	950	Technology related hardware (supply asset)
2213	2500	2330	7350	950	Technology related software (fixed asset)
2213	2500	2330	7351	950	Technology related software (supply asset)
2213	2500	2330	8000	950	Miscellaneous
2213	2500	2330	9100	950	Transfer Out
2213	0000	2700	####	950	Regular Transportation
2213	0000	2750	####	950	Special ed out of district Transportation
2213	0000	2680	####	950	PreK special ed classroom setup

PreK Special Ed Transportation

PreK Special Ed Facilities Set up

****Note:**

Use fund code 2213 for all expenses associated with Pre-K Special education programs for 3, 4, or 5 year olds with IEPs.

See Public Law 2023, Chapter 643, Part W for additional detail regarding PreK Special education resources.

This is sample code and not all inclusive. Please see the Maine Accounting Handbook for additional codes if needed.

<https://www.maine.gov/doi/funding/accounting/handbook> Link to website containing Maine Accounting Handbook Model Charts of Accounts

<https://www.maine.gov/doi/sites/maine.gov/doi/files/inline>: Link to download PreK Regular Education Model Chart of Accounts