Special Education INSTRUCTIONAL Expenditure Coding

7 Breakdown options for instructional costs

* 1221 Mild to Moderate Student Disabilities
* 1222 Severe Disabilities
* 1223 Day Programs
* 1224 Residential Programs
* 1225 Homebound Programs
* 1226 Early Childhood Programs
* 1227 Prolonged Assistance Programs

**1221 Mild to Moderate Disabilities Program**

Instructional expenditures for students who are provided services <50% of the regular school day.

* Student spends majority of their day in a regular classroom
* Student requires <15 hrs per week of special instruction

**1222 Severe Disabilities Program**

Instructional expenditures for students receiving special education services for >50% of the regular school day.

* Should NOT include day or residential program costs.
* Students should be served in-district, resource room for a majority of the school day.

**1223 Day Program**

Instructional expenditures for students assigned to a day program by the district or assigned out of district. (Programs such as centerbased, community based service providers or cooperative day programs).

* Typically a tuition charge
* Student resides at home and is transported to the program daily
* Transportation costs should NOT be coded here!

**1224 Residential Programs**

Instructional costs for students served in a 24 hour residential setting (i.e. CCHS or Childrens Home Society) Student lives at the facility.

* Instructional costs – 22-1224-373
* Residential costs – 22-1224-391 (if broken out by the facility) OR 22-275# (based on disability of student)-391

**1225 Homebound Program**

Instructional costs for students on IEPs served at home. RARELY USED

**1226 Early Childhood Programs**

Instructional costs for children 3-5 years of age (on an IEP) in a preschool setting.

**1227 Prolonged Assistance Programs**

Instructional costs for children of prolonged assistance ages (birth thru 2 years).

ALL of these are – instructional only should NOT include therapy, student transportation or SE director salaries/benefits.

1000’s – for TEACHERS working with STUDENTS!!!!!