

SACS Quick Reference for Special Education

Fund: Is this a specialized fund?

0100	General Fund
0900	Charter Schools Special Revenue Fund
1000	Special Ed Pass-Through Fund
6200	Charter Schools Enterprise Fund

Resource: What is the source or purpose of the funds?

11000	Lottery, Unrestricted
33100	IDEA
33110	Private School
33120	CEIS IDEA
33150	IDEA Preschool Grant
33180	CEIS Preschool Grant
63000	Lottery, Instructional Materials
65000	State Special Education (aka State Aid)
65120	Mental Health Services as indicated on a student’s IEP
65460	Mental Health Services for all students with or without an IEP
65200	WorkAbility
9xxxx	Other Restricted, Locally Defined
00000	Unrestricted

Year: Does this cross a fiscal year?

4	2023-24 Year
5	2024-25 Year
6	2025-26 Year

Goal: Who am I serving?

5001	Administration and Support
5050	Regionalized Services
5060	Regional Program Specialist Services (EC 56836.25)
5710	Special Education, Infants
5730	Special Education, Preschool Students
5760	Special Education, Severely Disabled Ages 5-22

Function: What am I doing? What is the activity or service?

1110	Special Education Classroom
1120	Resource Specialist Instruction
1135	Assistive Technology
1137	Home and Hospital Instruction
1190	Other Specialized Instructional Services
	1193 – Adaptive Physical Education
	1194 – Orientation & Mobility
	1195 – Visually-Impaired, Hearing-Impaired, Deaf/Hard-of-Hearing
	1196 – Work Experience
2100	Supervision of Instruction
3110	Guidance and Counseling
3120	Psychological Services
3130	Attendance and Social Work Services
3140	Health and Nursing Services
3150	Speech, Language, and Audiology Services
3600	Home-to-School Pupil Transportation for SD/OI
7210	Transfers of Indirect Costs
8100	Plant Maintenance and Operations

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Object: What kind of goods or services am I buying?

1100xx	Certificated Teachers’ Salaries
1200xx	Certificated Pupil Support Salaries
1300xx	Certificated Supervisors’ and Administrators’ Salaries
1900xx	Other Certificated Salaries
2100xx	Classified Instructional Salaries
2200xx	Classified Support Salaries
2300xx	Classified Supervisors’ and Administrators’ Salaries
2400xx	Clerical, Technical, and Office Staff Salaries
2900xx	Other Classified Salaries
3101xx	STRS, Certificated
3102xx	STRS, Classified
3201xx	PERS, Certificated
3202xx	PERS, Classified
3301xx	OASDI/Medicare/Alternative, Certificated
3302xx	OASDI/Medicare/Alternative, Classified
3401xx	Health and Welfare, Certificated
3402xx	Health and Welfare, Classified
3501xx	State Unemployment Insurance, Certificated
3502xx	State Unemployment Insurance, Classified
3601xx	Workers’ Compensation Insurance, Certificated
3602xx	Workers’ Compensation Insurance, Classified
4100xx	Approved Textbooks and Core Curricula Materials
4200xx	Books and Other Reference Materials
4300xx	Materials and Supplies
4400xx	Noncapitalized Equipment
4700xx	Food
5100xx	Subagreements for Services
5200xx	Travel and Conferences
5300xx	Dues and Memberships
5400xx	Insurance
5500xx	Operations and Housekeeping Services
5600xx	Rentals, Leases, Repairs, and Noncapitalized Improvements
5700xx	Transfers of Direct Costs
5800xx	Professional/Consulting Services and Operating Expenditures
5900xx	Communications
6100xx	Land
6200xx	Land Improvements
6300xx	Books and Media for New School Libraries or Major Expansion of School Libraries
6400xx	Equipment
6500xx	Equipment Replacement
7130xx	State Special Schools
743xxx	Debt Service
7310xx	Transfers of Indirect Costs
7350xx	Transfers of Indirect Costs - Interfund
8xxxxx	Revenue