



## MEMORANDUM

**To:** Directors of Private Special Education Schools and Transportation Vendors  
**From:** Jay Sullivan, Associate Commissioner, District & School Finance  
**Date:** August 29, 2024  
**Subject:** Update to Tuition Invoice Elements beginning FY2025

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Alphanumeric codes traditionally used by the circuit breaker program to refer to special education programs and schools will be transitioned to the DESE standard of numeric codes administered by the Directory Administration (DA) office. This standardization will allow consistency in nomenclature between the Department's online School and District Profile database and all DESE departments, including data collection, Office of Approved Special Education School (OASES), and school finance functions.

Consequently, we are updating DESE guidance on elements that should be included on tuition invoices issues to Massachusetts school districts. Those are:

1. School/program name
2. School/program code, updated to use standard 8-digit DESE DA code
3. Billing period
4. Cost of billing period, indicating daily rate and number of days in billing period
5. Student SASID number
6. School district issued purchase order number

Local districts may require additional information, however these are the minimal elements that should be included in order to facilitate reimbursement through the special education circuit breaker program for both tuition/instruction and transportation services.

A separate memo has been issued providing additional information on this code transition, including a crosswalk of new 8-digit DA codes to legacy 5-digit circuit breaker. For ease of reference the code list can be found on the circuit breaker website here:

[Program code crosswalk: in-state approved, out-of-state approved, collaboratives \(XLS\)](#)

Additionally, school calendars continue to be required from private schools annually. That collection process is currently underway, and uses 8-digit DA codes in reference to approved in-state and approved out-of-state programs beginning with this fiscal year.

If you have any questions about this code transition or need additional support, please reach out to the circuit breaker department email using [circuitbreaker@mass.gov](mailto:circuitbreaker@mass.gov).