

Coding for Local Entitlement:

Definition:

Special Programs funded by Local Entitlement to include activities for elementary and secondary students receiving services outside the realm of regular programs. These services are related to mental retardation, orthopedic impairment, emotional disturbance, developmental delay, specific learning disabilities, multiple disabilities, hearing impairment, other health impairments, visual impairments including blindness, autism, deaf-blindness, traumatic brain injury and speech or language impairments.

Support Services
across all grade levels

| Fund | Program | Function | Object | Cost | |
|------|---------|----------|--------|--------|--|
| | | | | Center | Description |
| 2470 | 2500 | 2330 | 1040 | 900 | Director salary |
| 2470 | 2500 | 2330 | 2040 | 900 | Director benefits, excluding retirement/tuition |
| 2470 | 2500 | 2330 | 2340 | 900 | Director retirement |
| 2470 | 2500 | 2330 | 2540 | 900 | Director tuition |
| 2470 | 2500 | 2330 | 1180 | 900 | Secretary salary |
| 2470 | 2500 | 2330 | 2080 | 900 | Secretary benefits, excluding retirement/tuition |
| 2470 | 2500 | 2330 | 2380 | 900 | Secretary retirement |
| 2470 | 2500 | 2330 | 2580 | 900 | Secretary tuition |
| 2470 | 2500 | 2330 | 1500 | 900 | Regular Stipend |
| 2470 | 2500 | 2330 | 1510 | 900 | Department Head Stipend |
| 2470 | 2500 | 2330 | 1560 | 900 | Teacher Leader Stipend |
| 2470 | 2500 | 2330 | 2000 | 900 | Stipend benefits |
| 2470 | 2500 | 2330 | 2300 | 900 | Stipend retirement |
| 2470 | 2500 | 2330 | 3000 | 900 | Purchased Professional Services (not accounted for under object 3440) |
| 2470 | 2500 | 2330 | 3300 | 900 | Employee Training and Development |
| 2470 | 2500 | 2330 | 3440 | 900 | Contracted services eligible for subsidy calculation (see Handbook definition) |
| 2470 | 2500 | 2330 | 4000 | 900 | Purchased Property Services |
| 2470 | 2500 | 2330 | 4320 | 900 | Technology Related Repairs and Maintenance |
| 2470 | 2500 | 2330 | 4330 | 900 | Software Related Repairs and Maintenance |
| 2470 | 2500 | 2330 | 4430 | 900 | Rental of Technology Equipment |
| 2470 | 2500 | 2330 | 5000 | 900 | Other Purchased Services |
| 2470 | 2500 | 2330 | 5130 | 900 | Room and board |
| 2470 | 2500 | 2330 | 5610 | 900 | Tuition paid to other school administrative units |
| 2470 | 2500 | 2330 | 5630 | 900 | Tuition paid to private schools |
| 2470 | 2500 | 2330 | 5640 | 900 | Tuition paid to Educational Service Agencies (ie - assessments to regional programs) |
| 2470 | 2500 | 2330 | 5660 | 900 | Tuition paid to charter schools |
| 2470 | 2500 | 2330 | 5690 | 900 | Other tuition paid |
| 2470 | 2500 | 2330 | 5800 | 900 | Employee Travel, excluding Professional Development |
| 2470 | 2500 | 2330 | 5810 | 900 | Employee Travel for Professional Development |
| 2470 | 2500 | 2330 | 6000 | 900 | Supplies |

| Fund | Program | Function | Object | Cost | |
|------|---------|----------|--------|--------|--|
| | | | | Center | Description |
| 2470 | 2500 | 2330 | 6400 | 900 | Books |
| 2470 | 2500 | 2330 | 6500 | 900 | Technology Related Supplies |
| 2470 | 2500 | 2330 | 7000 | 900 | Property (fixed asset) |
| 2470 | 2500 | 2330 | 7001 | 900 | Property (supply asset) |
| 2470 | 2500 | 2330 | 7340 | 900 | Technology related hardware (fixed asset) |
| 2470 | 2500 | 2330 | 7341 | 900 | Technology related hardware (supply asset) |
| 2470 | 2500 | 2330 | 7350 | 900 | Technology related software (fixed asset) |
| 2470 | 2500 | 2330 | 7351 | 900 | Technology related software (supply asset) |
| 2470 | 2500 | 2330 | 8000 | 900 | Miscellaneous |
| 2470 | 2500 | 2330 | 9000 | 900 | Other Items |

Elementary K-8

Regular Classroom

| | | | | | |
|------|------|------|------|-----|---|
| 2470 | 2100 | 1000 | 1010 | 950 | Teacher salary |
| 2470 | 2100 | 1000 | 2010 | 950 | Teacher benefits, excluding retirement/tuition |
| 2470 | 2100 | 1000 | 2310 | 950 | Teacher retirement |
| 2470 | 2100 | 1000 | 2510 | 950 | Teacher tuition |
| 2470 | 2100 | 1000 | 1020 | 950 | Ed Tech salary |
| 2470 | 2100 | 1000 | 2020 | 950 | Ed Tech benefits, excluding retirement/tuition |
| 2470 | 2100 | 1000 | 2320 | 950 | Ed Tech retirement |
| 2470 | 2100 | 1000 | 2520 | 950 | Ed Tech tuition |
| 2470 | 2100 | 1000 | 1210 | 950 | Tutor salary |
| 2470 | 2100 | 1000 | 2030 | 950 | Tutor benefits |
| 2470 | 2100 | 1000 | 2330 | 950 | Tutor retirement |
| 2470 | 2100 | 1000 | 1230 | 950 | Substitute salary |
| 2470 | 2100 | 1000 | 2030 | 950 | Substitute benefits, excluding retirement/tuition |
| 2470 | 2100 | 1000 | 2330 | 950 | Substitute retirement |
| 2470 | 2100 | 1000 | 2530 | 950 | Substitute tuition |
| 2470 | 2100 | 1000 | 3440 | 950 | Contracted Services |
| 2470 | 2100 | 1000 | 6000 | 950 | Other Supplies (not delineated in 6000 range below) |
| 2470 | 2100 | 1000 | 6100 | 950 | Classroom supplies |
| 2470 | 2100 | 1000 | 6400 | 950 | Books |
| 2470 | 2100 | 1000 | 6500 | 950 | Technology Related Supplies |

Instructional Field Trips

Resource Room

| | | | | | |
|------|------|------|------|-----|--|
| 2470 | 2100 | 2700 | 8500 | 950 | Costs for trip transportation |
| 2470 | 2200 | 1000 | 1010 | 950 | Teacher salary |
| 2470 | 2200 | 1000 | 2010 | 950 | Teacher benefits, excluding retirement/tuition |
| 2470 | 2200 | 1000 | 2310 | 950 | Teacher retirement |
| 2470 | 2200 | 1000 | 2510 | 950 | Teacher tuition |
| 2470 | 2200 | 1000 | 1020 | 950 | Ed Tech salary |
| 2470 | 2200 | 1000 | 2020 | 950 | Ed Tech benefits, excluding retirement/tuition |
| 2470 | 2200 | 1000 | 2320 | 950 | Ed Tech retirement |

| | Fund | Program | Function | Object | Cost | |
|---------------------------|------|---------|----------|--------|--------|---|
| | | | | | Center | Description |
| | 2470 | 2200 | 1000 | 2520 | 950 | Ed Tech tuition |
| | 2470 | 2200 | 1000 | 1210 | 950 | Tutor salary |
| | 2470 | 2200 | 1000 | 2030 | 950 | Tutor benefits |
| | 2470 | 2200 | 1000 | 2330 | 950 | Tutor retirement |
| | 2470 | 2200 | 1000 | 1230 | 950 | Substitute salary |
| | 2470 | 2200 | 1000 | 2030 | 950 | Substitute benefits, excluding retirement/tuition |
| | 2470 | 2200 | 1000 | 2330 | 950 | Substitute retirement |
| | 2470 | 2200 | 1000 | 2530 | 950 | Substitute tuition |
| | 2470 | 2200 | 1000 | 3440 | 950 | Contracted Services |
| | 2470 | 2200 | 1000 | 6000 | 950 | Other Supplies (not delineated in 6000 range below) |
| | 2470 | 2200 | 1000 | 6100 | 950 | Classroom supplies |
| | 2470 | 2200 | 1000 | 6400 | 950 | Books |
| | 2470 | 2200 | 1000 | 6500 | 950 | Technology Related Supplies |
| Self-Contained | 2470 | 2300 | 1000 | 1010 | 950 | Teacher salary |
| | 2470 | 2300 | 1000 | 2010 | 950 | Teacher benefits, excluding retirement/tuition |
| | 2470 | 2300 | 1000 | 2310 | 950 | Teacher retirement |
| | 2470 | 2300 | 1000 | 2510 | 950 | Teacher tuition |
| | 2470 | 2300 | 1000 | 1020 | 950 | Ed Tech salary |
| | 2470 | 2300 | 1000 | 2020 | 950 | Ed Tech benefits, excluding retirement/tuition |
| | 2470 | 2300 | 1000 | 2320 | 950 | Ed Tech retirement |
| | 2470 | 2300 | 1000 | 2520 | 950 | Ed Tech tuition |
| | 2470 | 2300 | 1000 | 1210 | 950 | Tutor salary |
| | 2470 | 2300 | 1000 | 2030 | 950 | Tutor benefits |
| | 2470 | 2300 | 1000 | 2330 | 950 | Tutor retirement |
| | 2470 | 2300 | 1000 | 1230 | 950 | Substitute salary |
| | 2470 | 2300 | 1000 | 2030 | 950 | Substitute benefits, excluding retirement/tuition |
| | 2470 | 2300 | 1000 | 2330 | 950 | Substitute retirement |
| | 2470 | 2300 | 1000 | 2530 | 950 | Substitute tuition |
| | 2470 | 2300 | 1000 | 3440 | 950 | Contracted Services |
| | 2470 | 2300 | 1000 | 6000 | 950 | Other Supplies (not delineated in 6000 range below) |
| | 2470 | 2300 | 1000 | 6100 | 950 | Classroom supplies |
| | 2470 | 2300 | 1000 | 6400 | 950 | Books |
| | 2470 | 2300 | 1000 | 6500 | 950 | Technology Related Supplies |
| Homebound/Hospital | 2470 | 2400 | 1000 | 1010 | 950 | Teacher salary |
| | 2470 | 2400 | 1000 | 2010 | 950 | Teacher benefits, excluding retirement/tuition |
| | 2470 | 2400 | 1000 | 2310 | 950 | Teacher retirement |
| | 2470 | 2400 | 1000 | 2510 | 950 | Teacher tuition |
| | 2470 | 2400 | 1000 | 1020 | 950 | Ed Tech salary |
| | 2470 | 2400 | 1000 | 2020 | 950 | Ed Tech benefits, excluding retirement/tuition |

| | | | | | Cost | |
|----------------------|----------------|-----------------|---------------|---------------|--------------------|---|
| Fund | Program | Function | Object | Center | Description | |
| | 2470 | 2400 | 1000 | 2320 | 950 | Ed Tech retirement |
| | 2470 | 2400 | 1000 | 2520 | 950 | Ed Tech tuition |
| | 2470 | 2400 | 1000 | 1210 | 950 | Tutor salary |
| | 2470 | 2400 | 1000 | 2030 | 950 | Tutor benefits |
| | 2470 | 2400 | 1000 | 2330 | 950 | Tutor retirement |
| | 2470 | 2400 | 1000 | 3440 | 950 | Contracted Services |
| | 2470 | 2400 | 1000 | 6000 | 950 | Other Supplies (not delineated in 6000 range below) |
| | 2470 | 2400 | 1000 | 6100 | 950 | Classroom supplies |
| | 2470 | 2400 | 1000 | 6400 | 950 | Books |
| | 2470 | 2400 | 1000 | 6500 | 950 | Technology Related Supplies |
| Social Work | 2470 | 2800 | 2110 | 1010 | 950 | Teacher salary |
| | 2470 | 2800 | 2110 | 2010 | 950 | Teacher benefits, excluding retirement/tuition |
| | 2470 | 2800 | 2110 | 2310 | 950 | Teacher retirement |
| | 2470 | 2800 | 2110 | 2510 | 950 | Teacher tuition |
| | 2470 | 2800 | 2110 | 3440 | 950 | Contracted Services |
| | 2470 | 2800 | 2110 | 6000 | 950 | Other Supplies (not delineated in 6000 range below) |
| | 2470 | 2800 | 2110 | 6100 | 950 | Classroom supplies |
| | 2470 | 2800 | 2110 | 6400 | 950 | Books |
| | 2470 | 2800 | 2110 | 6500 | 950 | Technology Related Supplies |
| Counseling | 2470 | 2800 | 2120 | 1010 | 950 | Teacher salary |
| | 2470 | 2800 | 2120 | 2010 | 950 | Teacher benefits, excluding retirement/tuition |
| | 2470 | 2800 | 2120 | 2310 | 950 | Teacher retirement |
| | 2470 | 2800 | 2120 | 2510 | 950 | Teacher tuition |
| | 2470 | 2800 | 2120 | 3440 | 950 | Contracted Services |
| | 2470 | 2800 | 2120 | 6000 | 950 | Other Supplies (not delineated in 6000 range below) |
| | 2470 | 2800 | 2120 | 6100 | 950 | Classroom supplies |
| | 2470 | 2800 | 2120 | 6400 | 950 | Books |
| | 2470 | 2800 | 2120 | 6500 | 950 | Technology Related Supplies |
| Health | 2470 | 2800 | 2130 | 1010 | 950 | Teacher salary |
| | 2470 | 2800 | 2130 | 2010 | 950 | Teacher benefits, excluding retirement/tuition |
| | 2470 | 2800 | 2130 | 2310 | 950 | Teacher retirement |
| | 2470 | 2800 | 2130 | 2510 | 950 | Teacher tuition |
| | 2470 | 2800 | 2130 | 3440 | 950 | Contracted Services |
| | 2470 | 2800 | 2130 | 6000 | 950 | Other Supplies (not delineated in 6000 range below) |
| | 2470 | 2800 | 2130 | 6400 | 950 | Books |
| | 2470 | 2800 | 2130 | 6500 | 950 | Technology Related Supplies |
| Psychological | 2470 | 2800 | 2140 | 1010 | 950 | Teacher salary |
| | 2470 | 2800 | 2140 | 2010 | 950 | Teacher benefits, excluding retirement/tuition |

| | Fund | Program | Function | Object | Cost Center | Description |
|------------------------|------|---------|----------|--------|-------------|---|
| | 2470 | 2800 | 2140 | 2310 | 950 | Teacher retirement |
| | 2470 | 2800 | 2140 | 2510 | 950 | Teacher tuition |
| | 2470 | 2800 | 2140 | 3440 | 950 | Contracted Services |
| | 2470 | 2800 | 2140 | 6000 | 950 | Other Supplies (not delineated in 6000 range below) |
| | 2470 | 2800 | 2140 | 6100 | 950 | Classroom supplies |
| | 2470 | 2800 | 2140 | 6400 | 950 | Books |
| | 2470 | 2800 | 2140 | 6500 | 950 | Technology Related Supplies |
| Speech/Language | 2470 | 2800 | 2150 | 1010 | 950 | Teacher salary |
| | 2470 | 2800 | 2150 | 2010 | 950 | Teacher benefits, excluding retirement/tuition |
| | 2470 | 2800 | 2150 | 2310 | 950 | Teacher retirement |
| | 2470 | 2800 | 2150 | 2510 | 950 | Teacher tuition |
| | 2470 | 2800 | 2150 | 1020 | 950 | Ed Tech salary |
| | 2470 | 2800 | 2150 | 2020 | 950 | Ed Tech benefits, excluding retirement/tuition |
| | 2470 | 2800 | 2150 | 2320 | 950 | Ed Tech retirement |
| | 2470 | 2800 | 2150 | 2520 | 950 | Ed Tech tuition |
| | 2470 | 2800 | 2150 | 3440 | 950 | Contracted Services |
| | 2470 | 2800 | 2150 | 5800 | 950 | Employee travel (other than professional development) |
| | 2470 | 2800 | 2150 | 5810 | 950 | Employee travel for professional development |
| | 2470 | 2800 | 2150 | 6000 | 950 | Other Supplies (not delineated in 6000 range below) |
| | 2470 | 2800 | 2150 | 6100 | 950 | Classroom supplies |
| | 2470 | 2800 | 2150 | 6400 | 950 | Books |
| | 2470 | 2800 | 2150 | 6500 | 950 | Technology Related Supplies |
| | 2470 | 2800 | 2150 | 7000 | 950 | Property (to include equipment) |
| Occ Therapy | 2470 | 2800 | 2160 | 1010 | 950 | Teacher salary |
| | 2470 | 2800 | 2160 | 2010 | 950 | Teacher benefits, excluding retirement/tuition |
| | 2470 | 2800 | 2160 | 2310 | 950 | Teacher retirement |
| | 2470 | 2800 | 2160 | 2510 | 950 | Teacher tuition |
| | 2470 | 2800 | 2160 | 3440 | 950 | Contracted Services |
| | 2470 | 2800 | 2160 | 5800 | 950 | Employee travel (other than professional development) |
| | 2470 | 2800 | 2160 | 5810 | 950 | Employee travel for professional development |
| | 2470 | 2800 | 2160 | 6000 | 950 | Other Supplies (not delineated in 6000 range below) |
| | 2470 | 2800 | 2160 | 6100 | 950 | Classroom supplies |
| | 2470 | 2800 | 2160 | 6400 | 950 | Books |
| | 2470 | 2800 | 2160 | 6500 | 950 | Technology Related Supplies |
| | 2470 | 2800 | 2160 | 7000 | 950 | Property (to include equipment) |
| Audiology | 2470 | 2800 | 2170 | 1010 | 950 | Teacher salary |
| | 2470 | 2800 | 2170 | 2010 | 950 | Teacher benefits, excluding retirement/tuition |
| | 2470 | 2800 | 2170 | 2310 | 950 | Teacher retirement |
| | 2470 | 2800 | 2170 | 2510 | 950 | Teacher tuition |

| | Fund | Program | Function | Object | Cost Center | Description |
|--------------------------|------|---------|----------|--------|-------------|---|
| | 2470 | 2800 | 2170 | 3440 | 950 | Contracted Services |
| | 2470 | 2800 | 2170 | 6000 | 950 | Other Supplies (not delineated in 6000 range below) |
| | 2470 | 2800 | 2170 | 6100 | 950 | Classroom supplies |
| | 2470 | 2800 | 2170 | 6400 | 950 | Books |
| | 2470 | 2800 | 2170 | 6500 | 950 | Technology Related Supplies |
| Physical Therapy | 2470 | 2800 | 2180 | 1010 | 950 | Teacher salary |
| | 2470 | 2800 | 2180 | 2010 | 950 | Teacher benefits, excluding retirement/tuition |
| | 2470 | 2800 | 2180 | 2310 | 950 | Teacher retirement |
| | 2470 | 2800 | 2180 | 2510 | 950 | Teacher tuition |
| | 2470 | 2800 | 2180 | 3440 | 950 | Contracted Services |
| | 2470 | 2800 | 2180 | 5800 | 950 | Employee travel (other than professional development) |
| | 2470 | 2800 | 2180 | 5810 | 950 | Employee travel for professional development |
| | 2470 | 2800 | 2180 | 6000 | 950 | Other Supplies (not delineated in 6000 range below) |
| | 2470 | 2800 | 2180 | 6100 | 950 | Classroom supplies |
| | 2470 | 2800 | 2180 | 6400 | 950 | Books |
| | 2470 | 2800 | 2180 | 6500 | 950 | Technology Related Supplies |
| | 2470 | 2800 | 2180 | 7000 | 950 | Property (to include equipment; fixed asset) |
| | 2470 | 2800 | 2180 | 7001 | 950 | Property (to include equipment; supply asset) |
| Parentally Placed | 2470 | 2800 | 2198 | 1010 | 950 | Teacher salary |
| | 2470 | 2800 | 2198 | 2010 | 950 | Teacher benefits, excluding retirement/tuition |
| | 2470 | 2800 | 2198 | 2310 | 950 | Teacher retirement |
| | 2470 | 2800 | 2198 | 2510 | 950 | Teacher tuition |
| | 2470 | 2800 | 2198 | 3440 | 950 | Contracted Services |
| | 2470 | 2800 | 2198 | 5800 | 950 | Employee travel (other than professional development) |
| | 2470 | 2800 | 2198 | 5810 | 950 | Employee travel for professional development |
| | 2470 | 2800 | 2198 | 6000 | 950 | Other Supplies (not delineated in 6000 range below) |
| | 2470 | 2800 | 2198 | 6100 | 950 | Classroom supplies |
| | 2470 | 2800 | 2198 | 6400 | 950 | Books |
| | 2470 | 2800 | 2198 | 6500 | 950 | Technology Related Supplies |
| | 2470 | 2800 | 2198 | 7000 | 950 | Property (to include equipment; fixed asset) |
| | 2470 | 2800 | 2198 | 7001 | 950 | Property (to include equipment; supply asset) |

Secondary 9-12 Same coding strings as above but use 990 cost center

NOTES:
 Include costs for Summer School programs under program 2810, function 1000
 Include costs for Medical Services (such as therapeutic swimming) under program 2800, function 2192
 Transportation costs: if for an approved out of district placement (reported on the EFS 07, use function 2750; otherwise, use function 2700)