

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.

	Fund	Program	Function	Object	Cost Center	Description
Support Services	247	2500	2330	1040	90	Director salary
<i>across all grade levels</i>	247	2500	2330	2040	90	Director benefits, excluding retirement/tuition
	247	2500	2330	2340	90	Director retirement
	247	2500	2330	2540	90	Director tuition
	247	2500	2330	1180	90	Secretary salary
	247	2500	2330	2080	90	Secretary benefits, excluding retirement/tuition
	247	2500	2330	2380	90	Secretary retirement
	247	2500	2330	2580	90	Secretary tuition
	247	2500	2330	1500	90	Regular Stipend
	247	2500	2330	1510	90	Department Head Stipend
	247	2500	2330	1560	90	Teacher Leader Stipend
	247	2500	2330	2000	90	Stipend benefits
	247	2500	2330	2300	90	Stipend retirement
	247	2500	2330	3000	90	Purchased Professional Services (not accounted for under object 3440)
	247	2500	2330	3300	90	Employee Training and Development
	247	2500	2330	3440	90	Contracted services eligible for subsidy calculation (see Handbook definition)
	247	2500	2330	4000	90	Purchased Property Services
	247	2500	2330	4320	90	Technology Related Repairs and Maintenance
	247	2500	2330	4330	90	Software Related Repairs and Maintenance
	247	2500	2330	4430	90	Rental of Technology Equipment
	247	2500	2330	5000	90	Other Purchased Services
	247	2500	2330	5130	90	Room and board
	247	2500	2330	5610	90	Tuition paid to other school administrative units
	247	2500	2330	5630	90	Tuition paid to private schools
	247	2500	2330	5640	90	Tuition paid to Educational Service Agencies (ie - assesments to regional programs)
	247	2500	2330	5660	90	Tuition paid to charter schools
	247	2500	2330	5690	90	Other tuition paid
	247	2500	2330	5800	90	Employee Travel, excluding Professional Development
	247	2500	2330	5810	90	Employee Travel for Professional Development
	247	2500	2330	6000	90	Other Supplies (not delineated in 6000 range below)
	247	2500	2330	6400	90	Books
	247	2500	2330	6500	90	Technology Related Supplies
	247	2500	2330	7000	90	Property (fixed asset)
	247	2500	2330	7001	90	Property (supply asset)
	247	2500	2330	7340	90	Technology related hardware (fixed asset)
	247	2500	2330	7341	90	Technology related hardware (supply asset)
	247	2500	2330	7350	90	Technology related software (fixed asset)
	247	2500	2330	7351	90	Technology related software (supply asset)
	247	2500	2330	8000	90	Miscellaneous
	247	2500	2330	9000	90	Other Items
Central Services	247	2500	2500	3000	90	Purchased Professional Services
<i>** use this category for EFS 08 costs recorded under function 2540, 2560, 2570 and 2580</i>	247	2500	2500	4320	90	Technology Related Repairs and Maintenance
	247	2500	2500	4330	90	Software Related Repairs and Maintenance
	247	2500	2500	4430	90	Rental of Technology Equipment
	247	2500	2500	5000	90	Other Purchased Services
	247	2500	2500	6000	90	Other Supplies
	247	2500	2500	6500	90	Technology Related Supplies
	247	2500	2500	7000	90	Property (fixed asset)
	247	2500	2500	7001	90	Property (supply asset)
	247	2500	2500	7340	90	Technology related hardware (fixed asset)
	247	2500	2500	7341	90	Technology related hardware (supply asset)
	247	2500	2500	7350	90	Technology related software (fixed asset)
	247	2500	2500	7351	90	Technology related software (supply asset)
	247	2500	2500	8000	90	Miscellaneous
Elementary K-8	247	2100	1000	1010	95	Teacher salary
Regular Classroom	247	2100	1000	2010	95	Teacher benefits, excluding retirement/tuition
	247	2100	1000	2310	95	Teacher retirement
	247	2100	1000	2510	95	Teacher tuition
	247	2100	1000	1020	95	Ed Tech salary
	247	2100	1000	2020	95	Ed Tech benefits, excluding retirement/tuition
	247	2100	1000	2320	95	Ed Tech retirement
	247	2100	1000	2520	95	Ed Tech tuition
	247	2100	1000	1210	95	Tutor salary
	247	2100	1000	2030	95	Tutor benefits
	247	2100	1000	2330	95	Tutor retirement
	247	2100	1000	1230	95	Substitute salary
	247	2100	1000	2030	95	Substitute benefits, excluding retirement/tuition
	247	2100	1000	2330	95	Substitute retirement
	247	2100	1000	2530	95	Substitute tuition
	247	2100	1000	3440	95	Contracted Services
	247	2100	1000	6000	95	Other Supplies (not delineated in 6000 range below)
	247	2100	1000	6100	95	Classroom supplies
	247	2100	1000	6400	95	Books
	247	2100	1000	6500	95	Technology Related Supplies
Instructional Field Trips	247	2100	2700	8500	95	Costs for trip transportation

Resource Room	247	2200	1000	1010	95	Teacher salary	
	247	2200	1000	2010	95	Teacher benefits, excluding retirement/tuition	
	247	2200	1000	2310	95	Teacher retirement	
	247	2200	1000	2510	95	Teacher tuition	
	247	2200	1000	1020	95	Ed Tech salary	
	247	2200	1000	2020	95	Ed Tech benefits, excluding retirement/tuition	
	247	2200	1000	2320	95	Ed Tech retirement	
	247	2200	1000	2520	95	Ed Tech tuition	
	247	2200	1000	1210	95	Tutor salary	
	247	2200	1000	2030	95	Tutor benefits	
	247	2200	1000	2330	95	Tutor retirement	
	247	2200	1000	1230	95	Substitute salary	
	247	2200	1000	2030	95	Substitute benefits, excluding retirement/tuition	
	247	2200	1000	2330	95	Substitute retirement	
	247	2200	1000	2530	95	Substitute tuition	
	247	2200	1000	3440	95	Contracted Services	
	247	2200	1000	6000	95	Other Supplies (not delineated in 6000 range below)	
	247	2200	1000	6100	95	Classroom supplies	
	247	2200	1000	6400	95	Books	
	247	2200	1000	6500	95	Technology Related Supplies	
Self-Contained	247	2300	1000	1010	95	Teacher salary	
	247	2300	1000	2010	95	Teacher benefits, excluding retirement/tuition	
	247	2300	1000	2310	95	Teacher retirement	
	247	2300	1000	2510	95	Teacher tuition	
	247	2300	1000	1020	95	Ed Tech salary	
	247	2300	1000	2020	95	Ed Tech benefits, excluding retirement/tuition	
	247	2300	1000	2320	95	Ed Tech retirement	
	247	2300	1000	2520	95	Ed Tech tuition	
	247	2300	1000	1210	95	Tutor salary	
	247	2300	1000	2030	95	Tutor benefits	
	247	2300	1000	2330	95	Tutor retirement	
	247	2300	1000	1230	95	Substitute salary	
	247	2300	1000	2030	95	Substitute benefits, excluding retirement/tuition	
	247	2300	1000	2330	95	Substitute retirement	
	247	2300	1000	2530	95	Substitute tuition	
	247	2300	1000	3440	95	Contracted Services	
	247	2300	1000	6000	95	Other Supplies (not delineated in 6000 range below)	
	247	2300	1000	6100	95	Classroom supplies	
	247	2300	1000	6400	95	Books	
	247	2300	1000	6500	95	Technology Related Supplies	
Homebound/Hospital	247	2400	1000	1010	95	Teacher salary	
	247	2400	1000	2010	95	Teacher benefits, excluding retirement/tuition	
	247	2400	1000	2310	95	Teacher retirement	
	247	2400	1000	2510	95	Teacher tuition	
	247	2400	1000	1020	95	Ed Tech salary	
	247	2400	1000	2020	95	Ed Tech benefits, excluding retirement/tuition	
	247	2400	1000	2320	95	Ed Tech retirement	
	247	2400	1000	2520	95	Ed Tech tuition	
	247	2400	1000	1210	95	Tutor salary	
	247	2400	1000	2030	95	Tutor benefits	
	247	2400	1000	2330	95	Tutor retirement	
	247	2400	1000	3440	95	Contracted Services	
	247	2400	1000	6000	95	Other Supplies (not delineated in 6000 range below)	
	247	2400	1000	6100	95	Classroom supplies	
	247	2400	1000	6400	95	Books	
	247	2400	1000	6500	95	Technology Related Supplies	
	Social Work	247	2800	2110	1010	95	Teacher salary
		247	2800	2110	2010	95	Teacher benefits, excluding retirement/tuition
		247	2800	2110	2310	95	Teacher retirement
		247	2800	2110	2510	95	Teacher tuition
247		2800	2110	3440	95	Contracted Services	
247		2800	2110	6000	95	Other Supplies (not delineated in 6000 range below)	
247		2800	2110	6100	95	Classroom supplies	
247		2800	2110	6400	95	Books	
247		2800	2110	6500	95	Technology Related Supplies	
Counseling		247	2800	2120	1010	95	Teacher salary
	247	2800	2120	2010	95	Teacher benefits, excluding retirement/tuition	
	247	2800	2120	2310	95	Teacher retirement	
	247	2800	2120	2510	95	Teacher tuition	
	247	2800	2120	3440	95	Contracted Services	
	247	2800	2120	6000	95	Other Supplies (not delineated in 6000 range below)	
	247	2800	2120	6100	95	Classroom supplies	
	247	2800	2120	6400	95	Books	
	247	2800	2120	6500	95	Technology Related Supplies	
	Health	247	2800	2130	1010	95	Teacher salary
247		2800	2130	2010	95	Teacher benefits, excluding retirement/tuition	
247		2800	2130	2310	95	Teacher retirement	
247		2800	2130	2510	95	Teacher tuition	
247		2800	2130	3440	95	Contracted Services	
247		2800	2130	6000	95	Other Supplies (not delineated in 6000 range below)	
247		2800	2130	6400	95	Books	
247		2800	2130	6500	95	Technology Related Supplies	

Psychological	247	2800	2140	1010	95	Teacher salary
	247	2800	2140	2010	95	Teacher benefits, excluding retirement/tuition
	247	2800	2140	2310	95	Teacher retirement
	247	2800	2140	2510	95	Teacher tuition
	247	2800	2140	3440	95	Contracted Services
	247	2800	2140	6000	95	Other Supplies (not delineated in 6000 range below)
	247	2800	2140	6100	95	Classroom supplies
	247	2800	2140	6400	95	Books
	247	2800	2140	6500	95	Technology Related Supplies
Speech/Language	247	2800	2150	1010	95	Teacher salary
	247	2800	2150	2010	95	Teacher benefits, excluding retirement/tuition
	247	2800	2150	2310	95	Teacher retirement
	247	2800	2150	2510	95	Teacher tuition
	247	2800	2150	1020	95	Ed Tech salary
	247	2800	2150	2020	95	Ed Tech benefits, excluding retirement/tuition
	247	2800	2150	2320	95	Ed Tech retirement
	247	2800	2150	2520	95	Ed Tech tuition
	247	2800	2150	3440	95	Contracted Services
	247	2800	2150	5800	95	Employee travel (other than professional development)
	247	2800	2150	5810	95	Employee travel for professional development
	247	2800	2150	6000	95	Other Supplies (not delineated in 6000 range below)
	247	2800	2150	6100	95	Classroom supplies
	247	2800	2150	6400	95	Books
	247	2800	2150	6500	95	Technology Related Supplies
	247	2800	2150	7000	95	Property (to include equipment)
	Occ Therapy	247	2800	2160	1010	95
247		2800	2160	2010	95	Teacher benefits, excluding retirement/tuition
247		2800	2160	2310	95	Teacher retirement
247		2800	2160	2510	95	Teacher tuition
247		2800	2160	3440	95	Contracted Services
247		2800	2160	5800	95	Employee travel (other than professional development)
247		2800	2160	5810	95	Employee travel for professional development
247		2800	2160	6000	95	Other Supplies (not delineated in 6000 range below)
247		2800	2160	6100	95	Classroom supplies
247		2800	2160	6400	95	Books
247		2800	2160	6500	95	Technology Related Supplies
247		2800	2160	7000	95	Property (to include equipment)
Audiology		247	2800	2170	1010	95
	247	2800	2170	2010	95	Teacher benefits, excluding retirement/tuition
	247	2800	2170	2310	95	Teacher retirement
	247	2800	2170	2510	95	Teacher tuition
	247	2800	2170	3440	95	Contracted Services
	247	2800	2170	6000	95	Other Supplies (not delineated in 6000 range below)
	247	2800	2170	6100	95	Classroom supplies
	247	2800	2170	6400	95	Books
	247	2800	2170	6500	95	Technology Related Supplies
Physical Therapy	247	2800	2180	1010	95	Teacher salary
	247	2800	2180	2010	95	Teacher benefits, excluding retirement/tuition
	247	2800	2180	2310	95	Teacher retirement
	247	2800	2180	2510	95	Teacher tuition
	247	2800	2180	3440	95	Contracted Services
	247	2800	2180	5800	95	Employee travel (other than professional development)
	247	2800	2180	5810	95	Employee travel for professional development
	247	2800	2180	6000	95	Other Supplies (not delineated in 6000 range below)
	247	2800	2180	6100	95	Classroom supplies
	247	2800	2180	6400	95	Books
	247	2800	2180	6500	95	Technology Related Supplies
	247	2800	2180	7000	95	Property (to include equipment; fixed asset)
	247	2800	2180	7001	95	Property (to include equipment; supply asset)
Other Student Support Services <i>**also use this category for EFS 08 costs recorded under function 2100</i>	247	2800	2190	1010	95	Teacher salary
	247	2800	2190	2010	95	Teacher benefits, excluding retirement/tuition
	247	2800	2190	2310	95	Teacher retirement
	247	2800	2190	2510	95	Teacher tuition
	247	2800	2190	3440	95	Contracted Services
	247	2800	2190	5800	95	Employee travel (other than professional development)
	247	2800	2190	5810	95	Employee travel for professional development
	247	2800	2190	6000	95	Other Supplies (not delineated in 6000 range below)
	247	2800	2190	6100	95	Classroom supplies
	247	2800	2190	6400	95	Books
	247	2800	2190	6500	95	Technology Related Supplies
	247	2800	2190	7000	95	Property (to include equipment; fixed asset)
	247	2800	2190	7001	95	Property (to include equipment; supply asset)
Community Services	247	2500	3300	3000	90	Purchased Professional Services
	247	2500	3300	4320	90	Technology Related Repairs and Maintenance
	247	2500	3300	4330	90	Software Related Repairs and Maintenance
	247	2500	3300	4430	90	Rental of Technology Equipment
	247	2500	3300	5000	90	Other Purchased Services
	247	2500	3300	6000	90	Other Supplies
	247	2500	3300	6400	90	Books
	247	2500	3300	6500	90	Technology Related Supplies
	247	2500	3300	7000	90	Property (fixed asset)
	247	2500	3300	7001	90	Property (supply asset)
	247	2500	3300	7340	90	Technology related hardware (fixed asset)
	247	2500	3300	7341	90	Technology related hardware (supply asset)
	247	2500	3300	7350	90	Technology related software (fixed asset)
	247	2500	3300	7351	90	Technology related software (supply asset)
247	2500	3300	8000	90	Miscellaneous	

Secondary 9-12 Same coding strings as above but use 99 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