

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	2470	2500	2330	1040	900	Director salary
<i>across all grade levels</i>	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 - assesments 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	Other Supplies (not delineated in 6000 range below)
	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
Central Services	2470	2500	2500	3000	900	Purchased Professional Services
<i>** use this category for EFS 08 costs recorded under function 2540, 2560, 2570 and 2580</i>	2470	2500	2500	4320	900	Technology Related Repairs and Maintenance
	2470	2500	2500	4330	900	Software Related Repairs and Maintenance
	2470	2500	2500	4430	900	Rental of Technology Equipment
	2470	2500	2500	5000	900	Other Purchased Services
	2470	2500	2500	6000	900	Other Supplies
	2470	2500	2500	6500	900	Technology Related Supplies
	2470	2500	2500	7000	900	Property (fixed asset)
	2470	2500	2500	7001	900	Property (supply asset)
	2470	2500	2500	7340	900	Technology related hardware (fixed asset)
	2470	2500	2500	7341	900	Technology related hardware (supply asset)
	2470	2500	2500	7350	900	Technology related software (fixed asset)
	2470	2500	2500	7351	900	Technology related software (supply asset)
	2470	2500	2500	8000	900	Miscellaneous
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	2470	2100	2700	8500	950	Costs for trip transportation

Resource Room	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	
	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	
	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
	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
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
	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
2470		2800	2170	2010	950	Teacher benefits, excluding retirement/tuition
2470		2800	2170	2310	950	Teacher retirement
2470		2800	2170	2510	950	Teacher tuition
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
2470		2800	2170	7000	950	Property (to include equipment)
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)
Other Student Support Services <i>**also use this category for EFS 08 costs recorded under function 2100</i>	2470	2800	2190	1010	950	Teacher salary
	2470	2800	2190	2010	950	Teacher benefits, excluding retirement/tuition
	2470	2800	2190	2310	950	Teacher retirement
	2470	2800	2190	2510	950	Teacher tuition
	2470	2800	2190	3440	950	Contracted Services
	2470	2800	2190	5800	950	Employee travel (other than professional development)
	2470	2800	2190	5810	950	Employee travel for professional development
	2470	2800	2190	6000	950	Other Supplies (not delineated in 6000 range below)
	2470	2800	2190	6100	950	Classroom supplies
	2470	2800	2190	6400	950	Books
	2470	2800	2190	6500	950	Technology Related Supplies
	2470	2800	2190	7000	950	Property (to include equipment; fixed asset)
	2470	2800	2190	7001	950	Property (to include equipment; supply asset)
Community Services	2470	2500	3300	3000	900	Purchased Professional Services
	2470	2500	3300	4320	900	Technology Related Repairs and Maintenance
	2470	2500	3300	4330	900	Software Related Repairs and Maintenance
	2470	2500	3300	4430	900	Rental of Technology Equipment
	2470	2500	3300	5000	900	Other Purchased Services
	2470	2500	3300	6000	900	Other Supplies
	2470	2500	3300	6400	900	Books
	2470	2500	3300	6500	900	Technology Related Supplies
	2470	2500	3300	7000	900	Property (fixed asset)
	2470	2500	3300	7001	900	Property (supply asset)
	2470	2500	3300	7340	900	Technology related hardware (fixed asset)
	2470	2500	3300	7341	900	Technology related hardware (supply asset)
	2470	2500	3300	7350	900	Technology related software (fixed asset)
	2470	2500	3300	7351	900	Technology related software (supply asset)
	2470	2500	3300	8000	900	Miscellaneous

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