

Sample coding for APPROVED Gifted and Talented Instruction:

EFM 45 Report Page 5E, columns 3 and/or 4; also lines 23 and 24

**if program is not approved by DOE, expenditures should be coded as regular instruction*

Definition: *Gifted and talented behavior consists of behaviors that reflect an interaction among three basic clusters of human traits: above average general and/or specific abilities, high levels of task commitment, and high levels of creativity. Individuals capable of developing gifted behavior are those possessing or capable of developing this composite set of traits and applying them to any potentially valuable area of human performance. Persons who manifest or are capable of developing an interaction among the three clusters require a wide variety of educational opportunities and services that are not ordinarily provided through regular instructional programs.*

	Fund	Program	Function	Object	Cost Center	Description
Elementary K-8	100	2900	1000	1010	95	Teacher salary
	100	2900	1000	2010	95	Teacher benefits, excluding retirement/tuition
	100	2900	1000	2310	95	Teacher retirement
	100	2900	1000	2510	95	Teacher tuition
	100	2900	1000	1020	95	Ed Tech salary
	100	2900	1000	2020	95	Ed Tech benefits, excluding retirement/tuition
	100	2900	1000	2320	95	Ed Tech retirement
	100	2900	1000	2520	95	Ed Tech tuition
	100	2900	1000	1210	95	Tutor salary
	100	2900	1000	2030	95	Tutor benefits
	100	2900	1000	2330	95	Tutor retirement
	100	2900	1000	1230	95	Substitute salary
	100	2900	1000	2030	95	Substitute benefits, excluding retirement/tuition
	100	2900	1000	2330	95	Substitute retirement
	100	2900	1000	2530	95	Substitute tuition
	100	2900	1000	1500	95	Regular Stipend
	100	2900	1000	1510	95	Department Head Stipend
	100	2900	1000	1560	95	Teacher Leader Stipend
	100	2900	1000	2000	95	Stipend benefits
	100	2900	1000	2300	95	Stipend retirement
	100	2900	1000	3000	95	Purchased Professional Services
	100	2900	1000	3300	95	Employee Training and Development
	100	2900	1000	4000	95	Purchased Property Services
	100	2900	1000	4320	95	Technology Related Repairs and Maintenance
	100	2900	1000	4330	95	Software Related Repairs and Maintenance
	100	2900	1000	4430	95	Rental of Technology Equipment
	100	2900	1000	5000	95	Other Purchased Services
	100	2900	1000	5610	95	Tuition paid to other school administrative units
	100	2900	1000	5630	95	Tuition paid to private schools
	100	2900	1000	5640	95	Tuition paid to Educational Service Agencies (ie - assessments to regional programs)
	100	2900	1000	5660	95	Tuition paid to charter schools
	100	2900	1000	5690	95	Other tuition paid
	100	2900	1000	5800	95	Employee Travel, excluding Professional Development
	100	2900	1000	5810	95	Employee Travel for Professional Development
	100	2900	1000	6000	95	Other Supplies (not delineated in 6000 range below)
	100	2900	1000	6100	95	Classroom supplies
	100	2900	1000	6400	95	Books
	100	2900	1000	6500	95	Technology Related Supplies
	100	2900	1000	7000	95	Property (fixed asset)
	100	2900	1000	7001	95	Property (supply asset)
	100	2900	1000	7340	95	Technology related hardware (fixed asset)
	100	2900	1000	7341	95	Technology related hardware (supply asset)
	100	2900	1000	7350	95	Technology related software (fixed asset)
100	2900	1000	7351	95	Technology related software (supply asset)	
100	2900	1000	8000	95	Miscellaneous	
100	2900	1000	9000	95	Other Items	
Instructional Field trips	100	2900	2700	8500	95	Costs for trip transportation

Secondary 9-12

Fund	Program	Function	Object	Cost Center	Description
100	2900	1000	1010	99	Teacher salary
100	2900	1000	2010	99	Teacher benefits, excluding retirement/tuition
100	2900	1000	2310	99	Teacher retirement
100	2900	1000	2510	99	Teacher tuition
100	2900	1000	1020	99	Ed Tech salary
100	2900	1000	2020	99	Ed Tech benefits, excluding retirement/tuition
100	2900	1000	2320	99	Ed Tech retirement
100	2900	1000	2520	99	Ed Tech tuition
100	2900	1000	1210	99	Tutor salary
100	2900	1000	2000	99	Tutor benefits
100	2900	1000	2300	99	Tutor retirement
100	2900	1000	1230	99	Substitute salary
100	2900	1000	2030	99	Substitute benefits, excluding retirement/tuition
100	2900	1000	2330	99	Substitute retirement
100	2900	1000	2530	99	Substitute tuition
100	2900	1000	1500	99	Regular Stipend
100	2900	1000	1510	99	Department Head Stipend
100	2900	1000	1560	99	Teacher Leader Stipend
100	2900	1000	2000	99	Stipend benefits
100	2900	1000	2300	99	Stipend retirement
100	2900	1000	3000	99	Purchased Professional Services
100	2900	1000	3300	99	Employee Training and Development
100	2900	1000	4000	99	Purchased Property Services
100	2900	1000	4320	99	Technology Related Repairs and Maintenance
100	2900	1000	4330	99	Software Related Repairs and Maintenance
100	2900	1000	4430	99	Rental of Technology Equipment
100	2900	1000	5000	99	Other Purchased Services
100	2900	1000	5610	99	Tuition paid to other school administrative units
100	2900	1000	5630	99	Tuition paid to private schools
100	2900	1000	5640	99	Tuition paid to Educational Service Agencies (ie - assessments to regional programs)
100	2900	1000	5660	99	Tuition paid to charter schools
100	2900	1000	5680	99	Insured value factor paid
100	2900	1000	5690	99	Other tuition paid
100	2900	1000	5800	99	Employee Travel
100	2900	1000	6000	99	Other Supplies (not delineated in 6000 range below)
100	2900	1000	6100	99	Classroom supplies
100	2900	1000	6400	99	Books
100	2900	1000	6500	99	Technology Related Supplies
100	2900	1000	7000	99	Property (fixed asset)
100	2900	1000	7001	99	Property (supply asset)
100	2900	1000	7340	99	Technology related hardware (fixed asset)
100	2900	1000	7341	99	Technology related hardware (supply asset)
100	2900	1000	7350	99	Technology related software (fixed asset)
100	2900	1000	7351	99	Technology related software (supply asset)
100	2900	1000	8000	99	Miscellaneous
100	2900	1000	9000	99	Other Items
100	2900	2700	8500	99	Costs for trip transportation

Instructional
Field trips