

Crosswalk for Budget Line Items - 21st Century and LEAPS Grants

Former Application Budget	ePlan Budget		Notes
Category 73300			
Salaries	105	Supervisor or Director	
	116	Teachers	
	162	Clerical Personnel	
	163	Educational Assistants	
	188	Bonus Payments	
	189	Other Salaries & Wages	Bus drivers
	195	Certified Substitute Teachers	
	198	Non-certified Substitute Teachers	
Benefits and Taxes	201	Social Security	
	204	State Retirement	
	206	Life Insurance	
	207	Medical Insurance	
	208	Dental Insurance	
	210	Unemployment Compensation	
	212	Employer Medicare	
		299	Other Fringe Benefits
Supplies	422	Food Supplies	Meals, snacks
	429	Instructional Supplies & Materials	Supplies used in the classroom
	499	Other Supplies & Materials	Office supplies, cleaning supplies
Telephone	599	Other Charges	
Postage and Shipping	599	Other Charges	
Occupancy	399	Other Contracted Services	Rent or mortgage payments
Equipment Rental	399	Other Contracted Services	
Professional fees	399	Other Contracted Services	Contracts for martial arts, music, other enrichment programs
Vehicle Contracts	399	Other Contracted Services	Transportation, vehicle contracts to transport students
Equipment Maintenance	336	Maintenance & Repair Service (Equipment)	
Bus fuel costs	599	Other charges	fuel for buses
Field Trips	599	Other charges	Admissions to events
Printing and Publications	599	Other Charges	
Travel	355	Travel	For local travel - between program locations, travel to stores for supplies, etc.
	524	In-Service/Staff Development	Travel to professional development activities, mileage, airfare, hotel, per diems while traveling
Conference & Meetings	524	In-Service/Staff Development	Cost of attending conference, conference materials, cost of bringing in a speaker
Insurance	599	Other Charges	Property, liability insurance, etc.
Capital Purchase	790	Other Equipment	Equipment purchased for program
Interest	599	Other Charges	
Other Non-Personnel	TBD		Budget in appropriate category from above
Depreciation	N/A		Non-cash expenditures not reimbursed
Refunds	509	Refunds	For fees are refunded to families
Category 99100			
Indirect cost	504	Indirect Cost	Use LEA or Agency rate