

Innovative School Models Recommended Account Numbers and Line Items

Account Number	Common Expenses Type and Line Items
<p>Regular Instructional Program (71100) The Regular Education Program includes activities that provide students in grades K through 12 with learning experiences to prepare them to become productive citizens, family members, and members of the work force.</p> <p><i>Expenditures for instructing students should be recorded in this program.</i></p>	<ul style="list-style-type: none"> 71100-116 Teachers 71100-163 Educational Assistants 71100-189 Other Salaries and Wages (e.g., bonuses, stipend, interventionist) 71100-195 Certified Substitute Teachers 71100-198 Non-certified Substitute Teachers 71100-201 Social Security 71100-204 State Retirement 71100-206 Life Insurance 71100-207 Medical Insurance 71100-208 Dental Insurance 71100-210 Unemployment Compensation 71100-211 Local Retirement 71100-212 Employer Medicare 71100-217 Retirement-Hybrid Stabilization 71100-299 Other Fringe Benefits 71100-356 Tuition 71100-369 Contracts for Substitute Teachers - Certified 71100-370 Contracts for Substitute Teachers – Non-certified 71100-429 Instructional Supplies & Materials (those things students use or that teachers use to engage students in instruction) 71300-430 Textbooks- Electronic 71300-449 Textbooks- Bound 71100-471 Software 71100-499 Other Supplies and Materials (supplies and materials used in the classroom that are not instructional: ex. trashcan) 71100-722 Regular Instruction Equipment (e.g., tables, desks, chairs, computers, iPads, printers, items that cost \$500 or more and have a life span of one year or more, and delicate and fragile items such as: Apple TV, Kindle)

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<p>Vocational Education Program (71300) The Career and Technical Education (CTE) Program includes instructional activities that provide students with the opportunity to develop knowledge, skills, and attitudes needed for employment in an occupational area. Activities include training both in the classroom and in a supervised work environment.</p> <p><i>Expenditures placed under this series are similar to the 71100-account number, except expenditures for 71300 are earmarked specifically for vocational education programs.</i></p>	<p>71300-116 Teachers</p> <p>REMOVED 71300-123 CTE/Career/Guidance Personnel (If you were charging here, the budget lines need to be moved to 72130-123)</p> <p>REMOVED 71300-162 Clerical Personnel (If you were charging here, and if not working with students, budget lines need to be moved to 72230-162)</p> <p>71300-163 Education Assistants</p> <p>71300-189 Other Salaries and Wages (e.g., classroom staff that do not fit in a line item above)</p> <p>71300-195 Certified Substitute Teachers</p> <p>71300-198 Non-certified Substitute Teachers</p> <p>71300-201 Social Security</p> <p>71300-204 State Retirement</p> <p>71300-206 Life Insurance</p> <p>71300-207 Medical Insurance</p> <p>71300-208 Dental Insurance</p> <p>71300-210 Unemployment Compensation</p> <p>71300-211 Local Retirement</p> <p>71300-212 Employer Medicare</p> <p>71300-217 Retirement Hybrid Stabilization</p> <p>71300-299 Other Fringe Benefits</p> <p>71300-311 Contracts with Other School Systems</p> <p>71300-356 Tuition (Dual Enrollment for Students (\$1000/student/year))</p> <p>71300-369 Contracts for Substitute Teachers - Certified</p> <p>71300-370 Contracts for Substitute Teachers - Non-certified</p> <p>71300-399 Other Contracted Services (e.g., CTE payments to businesses directly related to services for the direct instructional program)</p> <p>71300-429 Instructional Supplies and Materials (e.g., repair manuals, tools, wrenches, sockets, drills (materials cost under \$500), student Industry Credentials Assessments)</p> <p>71300-429C Instructional Supplies and Materials (consumables)</p> <p>71300-430 Textbooks- Electronic</p>



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	71300-449 Textbooks- Bound 71300-471 Software 71300-499 Other Supplies and Materials 71300-599 Other Charges 71300-730 Vocational Instruction Equipment (e.g., tools and shop resources that cost \$500 or more, welders, TIG and aluminum set-ups, air compressors, etc.)
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<p>Other Student Support (72130) Other Student Support includes services to students in addition to attendance and health services. <i>These include guidance services, and evaluation and testing services for Regular Education students, Special Education students, and Vocational Education students.</i></p>	<p>72130-123 Guidance Personnel (i.e., counselors and other support personnel ?)</p> <p>72130-201 Social Security</p> <p>72130-204 State Retirement</p> <p>72130-206 Life Insurance</p> <p>72130-207 Medical Insurance</p> <p>72130-208 Dental Insurance</p> <p>72130-210 Unemployment Compensation</p> <p>72130-211 Local Retirement</p> <p>72130-212 Employer Medicare</p> <p>72130-217 Retirement Hybrid Stabilization</p> <p>72130-299 Other Fringe Benefits</p> <p>72130-307 Communication (e.g., online platform for two-way communication between teachers and parents)</p> <p>72130-355 Travel (e.g., local travel-not associated with professional development)</p> <p>REMOVED 72130-356 Tuition (all tuition for students should be budgeted in the appropriate line items as outlined in this document)</p> <p>72130-499 Other Supplies and Materials (e.g., student testing and guidance services, system-wide testing outside the classroom, i.e., TVAAS, TCAP, or the ACT; student books, and journals, teacher books, and materials to support students, etc.)</p> <p>72130- 524 Inservice/ Staff Development</p> <p>72130- 790 Other Equipment (e.g., interactive panel technology, assistive technology for students, etc.)</p>

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<p>Support Services/Regular Instruction Program (72210) Regular Education Program includes activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. <i>These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.</i></p>	<p>72210-172 Instructional Coaches 72210-201 Social Security 72210-204 State Retirement 72210-206 Life Insurance 72210-207 Medical Insurance 72210-208 Dental Insurance 72210-210 Unemployment Compensation 72210-212 Employer Medicare 72210-217 Retirement Hybrid Stabilization 72210-299 Other Fringe Benefits 72210-399 Other Contracted Services (e.g., services from individuals, other school systems, or businesses for specific projects such as curriculum audits and data analysis) 72210-471 Software 72210-524 Inservice/ Staff Development (Professional Development) 72210-790 Other Equipment (e.g., tables for social distancing)</p>

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<p>Support Services/Vocational Education Program (72230) Career and Technical Education Instructional Staff Support includes activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences that give students the opportunity to develop the knowledge, skills, and attitudes needed for employment in an occupational area. <i>These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.</i></p>	<ul style="list-style-type: none"> 72230-105 Supervisor/ Director 72230-172 Instructional Coaches 72230-189 Other Salaries & Wages 72230-201 Social Security 72230-204 State Retirement 72230-206 Life Insurance 72230-207 Medical Insurance 72230-208 Dental Insurance 72230-210 Unemployment Compensation 72230-211 Local Retirement 72230-212 Employer Medicare 72230-217 Retirement Hybrid Stabilization 72230-299 Other Fringe Benefits 72230-336 Maintenance & Repair Services (e.g., equipment essential to the program) 72230-355 Travel 72230-399 Other Contracted Services (e.g., payments to outside consultants for services to CTE) 72230-471 Software 72230-499 Other Supplies and Materials (e.g., materials for CTE instruction support staff) 72230-524 In-service/ Staff Development (Professional Development) 72230-790 Other Equipment (e.g., expenses for initial, additional, and replacement of equipment such as computers, desks, chairs, etc., lifespan of items should exceed one year)
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<p>Education Technology (72250) Technology services are designed to provide internet and other technical services to support instruction, attendance, health, administration, testing, and other areas as needed. Major categories include supplies, materials, and other expenses such as internet connectivity. <i>72250 should only be used for school connectivity/technology infrastructure.</i></p>	<p>72250-330 Lease Payments/SBITA Payments 72250-350 Internet Connectivity 72250-399 Other Contracted Services</p> <ul style="list-style-type: none"> • In-Service Staff Development, • Repair or IT Services <p>72250-470 Cabling 72250-471 Software (e.g., Microsoft Teams, WebEx, Zoom, security software, etc.) 72250-499 Other Supplies and Materials (e.g., replacement of items consumed, worn out, or deteriorated through the use in providing tech service) 72250-790 Other Equipment (e.g., school infrastructure for connectivity/technology)</p>
<p>Fiscal Services (72510) Fiscal Services includes activities concerned with the fiscal or financial operations of the LEA. This program includes all aspects of budgeting and financial reporting (such as receipts and disbursements, financial and property accounting, payroll, inventory control, internal auditing and the managing of funds).</p>	<p>72510-119 Accountants/Bookkeepers 72510-201 Social Security 72510-204 State Retirement 72510-206 Life Insurance 72510-207 Medical Insurance 72510-208 Dental Insurance 72510-210 Unemployment Compensation 72510-211 Local Retirement 72510-212 Employer Medicare 72510-217 Retirement - Hybrid Stabilization 72510-299 Other Fringe Benefits 72510-499 Other Supplies and Materials</p>

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<p>Maintenance of Plant (72620) Maintenance of Plant includes activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. For purchases that involve attachments to or improvements to buildings, please review the Object Code Categories (introductory section to expenditures), especially the description of equipment purchases and the references to TCA</p>	<p>72620-335 - Maintenance & Repair Services – Building 72620-336 - Maintenance & Repair Services – Equipment (e.g. Vehicle maintenance on the director of school’s car, maintenance fleet, etc.)</p>
<p>Transportation (72710) Transportation includes activities concerned with conveying students for Regular, Vocational, and Special Educational instruction, as provided by State and Federal law. This includes trips between home and school, and trips to school activities. Transportation includes operation expenses for system-owned vehicles involved in the transportation function. Vehicle servicing, maintenance, and contracts for transporting services should also be recorded in this category.</p>	<p>72710-146 Bus Drivers 72710-201 Social Security 72710-204 State Retirement 72710-211 Local Retirement 72710-212 Employer Medicare 72710-217 Retirement - Hybrid Stabilization 72710-314 Contracts with Public Carriers 72710-399 Other Contracted Services</p> <ul style="list-style-type: none"> • Specialized transportation services • Car services • Vehicle repairs <p>72710-412 Diesel Fuel 72710-425 Gasoline 72710-511 Vehicle and Equipment Insurance 72710-599 Other charges (including vehicle registration) 72710-729 Transportation Equipment</p>

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<p>Regular Capital Outlay (76100) Regular Capital Outlay includes activities such as site acquisition services, site improvement services, architecture and engineering services, building acquisition and construction services, and building improvement services. <i>Expenditures under this series include new upgrades to current facilities and plants.</i></p>	<p>76100-189 Other Salaries & Wages (e.g. salaries and wages of employees of the LEA involved in projects with construction or construction management-type companies)</p> <p>76100-201 Social Security</p> <p>76100-204 State Retirement</p> <p>76100-206 Life Insurance</p> <p>76100-207 Medical Insurance</p> <p>76100-208 Dental Insurance</p> <p>76100-210 Unemployment Compensation</p> <p>76100-211 Local Retirement</p> <p>76100-212 Employer Medicare</p> <p>76100-217 Retirement - Hybrid Stabilization</p> <p>76100-299 Other Fringe Benefits</p> <p>76100-304 Architects</p> <p>76100-399 Other Contracted Services</p> <ul style="list-style-type: none"> • Leasing sites or spaces to ensure social distancing. • HVAC Improvement <p>76100-706 Building Construction</p> <p>76100-707 Building Improvements</p> <p>76100-790 Other Equipment (e.g., Ion Air Purifiers)</p> <p>76100-799 Other Capital Outlay</p>
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