

Summer Programming: Learning Camps Funding 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. <i>Expenditures for instructing students should be recorded in this program.</i></p>	<ul style="list-style-type: none"> 71100-116 Teachers* (e.g., interventionists, CSR teachers, etc.) 71100-163 Educational Assistants* 71100-189 Other Salaries & Wages (e.g., bonuses, stipend, interventionists, instructional facilitators, instructional coaches that serve at one school, etc.) 71100-195 Certified Substitutes* 71100-198 Non-certified substitutes* 71100-201 Social Security 71100-204 State Retirement 71100-207 Medical Insurance 71100-208 Dental Insurance 71100-210 Unemployment Compensation 71100-211 Local Retirement 71100-212 Employer Medicare 71100-217 Retirement Hybrid 71100-299 Other Fringe Benefits 71100-312 Contracts with Private Agencies 71100-399 Other Contracted Services 71100-429 Instructional Supplies & Materials (e.g., IXL, CASE assessments, paper, workbooks, calculators, etc.) 71100-471 Software 71100-499 Other Supplies & Materials: (e.g., staplers, pointers, markers, pencils, etc.) 71100-599 Other Charges 71100-722 Regular Instruction Equipment

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<p>Attendance (72110) Attendance services are designed to improve student attendance at school and attempt to prevent or to solve student problems involving the home, the school, and the community. Attendance also records and reports student information to the state for funding and other statistical needs. Major categories include personnel, benefits, supplies and materials, and other charges.</p>	<ul style="list-style-type: none"> 72110-105 Supervisor/Director* 72110-130 Social Workers* 72110-162 Clerical Personnel* 72110-189 Other Salaries & Wages* 72100-201 Social Security 72100-204 State Retirement 72110-207 Medical Insurance 72110-208 Dental Insurance 72110-210 Unemployment Compensation 72110-211 Local Retirement 72100-212 Employer Medicare 72110-217 Retirement Hybrid 72110-299 Other Fringe Benefits

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<p>Health Services (72120) Health Support Services provide physical and mental health services that are not direct instruction. Services also provide appropriate medical and nursing services as required by individual program needs that include medical supplies, materials, and equipment.</p>	<ul style="list-style-type: none"> 72120-105 Supervisor/Director* 72120-131 Medical Personnel* (e.g. nurses, nurse consultants, etc.) 72120-189 Other Salaries & Wages* 72120-201 Social Security 72120-204 State Retirement 72120-207 Medical Insurance 72120-208 Dental Insurance 72120-210 Unemployment Compensation 72120-211 Local Retirement 72120-212 Employer Medicare 72120-217 Retirement Hybrid 72120-299 Other Fringe Benefits 72120-355 Travel 72120-399 Other Contracted Services 72120-499 Other Supplies & Materials (e.g., first aid kits, band-aids, creams, ice packs, gloves, hand sanitizer, disinfecting wipes, other personal protective equipment [PPE]. etc.) 72120-599 Other Charges

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<p>Other Student Support (72130) In addition to Attendance and Health Services, Other Student Support includes guidance services, and evaluation and testing services for Regular Education Program students, Special Education students, and Vocational Education students.</p>	<ul style="list-style-type: none"> 72130-123 Guidance Personnel (i.e., counselors)* 72130-170 School Resource Officer (e.g., SRO for summer programming)* 72130-189 Other Salaries & Wages 72130-201 Social Security 72130-204 State Retirement 72130-207 Medical Insurance 72130-208 Dental Insurance 72130-210 Unemployment Compensation 72130-211 Local Retirement 72130-212 Employer Medicare 72130-217 Retirement Hybrid 72130-299 Other Fringe Benefits 72130-307 Communication (e.g., online platform for two-way communication between teachers and parents) 72130-399 Other Contracted Services 72130-499 Other Supplies and Materials (e.g., social-emotional learning materials, student books, and journals, teacher books, and materials to support students, etc.) 72130-790 Other Equipment

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<p>Office of the Principal (72410) Office of the Principal includes services concerned with directing and managing the operation of a particular school. Such activities include those performed by the principal, assistant principals, and other assistants while they supervise all operations of the school, evaluate staff, assign duties to staff, supervise and maintain the records of the school, and coordinate school instructional activities with those of the total school system. These activities also include the work of secretarial and clerical staff in support of the teaching and administrative duties.</p>	<ul style="list-style-type: none"> 72410-104 Principal 72410-119 Accountants/Bookkeepers 72410-139 Assistant Principal 72410-161 Secretary 72410-162 Clerical Personnel 72410-201 Social Security 72410-204 State Retirement 72410-207 Medical Insurance 72410-208 Dental Insurance 72410-210 Unemployment Compensation 72410-211 Local Retirement 72410-212 Employer Medicare 72410-217 Retirement- Hybrid 72410-299 Other Fringe Benefits 72410-355 Travel (In district) 72410-435 Office Supplies and Materials 72410-599 Other Charges

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<p>Transportation (72710) Transportation includes services 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>	<ul style="list-style-type: none"> 72710-105 Supervisor* 72710-142 Mechanics* 72710-146 Bus Drivers* 72710-189 Other Salaries & Wages* 72710-201 Social Security 72710-204 State Retirement 72710-207 Medical Insurance 72710-208 Dental Insurance 72710-210 Unemployment Compensation 72710-211 Local Retirement 72710-212 Employer Medicare 72710-217 Retirement- Hybrid 72710-299 Other Fringe Benefits 72710-312 Contracts with Private Agencies 72710-314 Contracts with Public Carriers 72710-315 Contracts with Vehicle Owners 72710-412 Diesel Fuel 72710-425 Gasoline 72710-450 Tires and Tubes 72710-729 Transportation Equipment

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<p>Food Service (73100) School Nutrition includes services concerned with providing meals to students and staff in a school or school system. This service area includes the supervision of a staff whose responsibility is to prepare and serve regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.</p>	<ul style="list-style-type: none"> 73100-105 Cafeteria Supervisor/Director* 73100-119 Cafeteria Bookkeeper* 73100-162 Clerical Personnel* 73100-165 Cafeteria Personnel* 73100-189 Other Salaries & Wages 73100-201 Social Security 73100-204 State Retirement 73100-207 Medical Insurance 73100-208 Dental Insurance 73100-210 Unemployment Compensation 73100-211 Local Retirement 73100-212 Employer Medicare 73100-217 Retirement- Hybrid 73100-299 Other Fringe Benefits 73100-422 Food Cost 73100-499 Other Supplies and Materials (e.g., silverware packs, disposal containers, portal coolers, etc.) 73100-729 Transportation Equipment