

Summer Programming: Learning Camps Funding Recommended Account Numbers and Line Items

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. ***Expenditures for instructing students should be recorded in this program.***

Common Expenses Type and Line Items*

- 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, 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

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.

Common Expenses Type and Line Items*

72110-105 Supervisor/Director*

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

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.

Common Expenses Type and Line Items*

- 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

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. 72130-123 Guidance Personnel (i.e., counselors)*

Common Expenses Type and Line Items*

- 72130-130 Social Workers*
- 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

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.

Common Expenses Type and Line Items*

- 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

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.

Common Expenses Type and Line Items*

- 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

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.

Common Expenses Type and Line Items*

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

Support Services/Regular Instruction Program (72210)

Support Services/Regular Instruction Program supports the day-to-day operations of the regular instructional program. Expenditures may include instructional leadership and curriculum support that help ensure high-quality teaching and learning.

Common Expenses Type and Line Items*

72210-105 Supervisor/Director
72210-172 Instructional Coaches
72210-189 Other Salaries & Wages
72210-201 Social Security



- 72210-204 State Retirement
- 72210-207 Medical Insurance
- 72210-208 Dental Insurance
- 72210-210 Unemployment Compensation
- 72210-211 Local Retirement
- 72210-212 Employer Medicare
- 72210-217 Retirement Hybrid
- 72210-299 Other Fringe Benefits
- 72210-355 Travel