

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>	<p>71100-116 Teachers (e.g., interventionists, CSR teachers, etc.)</p> <p>71100-163 Educational Assistants</p> <p>71100-189 Other Salaries & Wages (e.g., bonuses, stipend, interventionists, instructional facilitators, instructional coaches that serve at one school, etc.)</p> <p>71100-195 Certified substitutes</p> <p>71100-198 non-certified substitutes</p> <p>71100-201 Social Security</p> <p>71100-204 State Retirement</p> <p>71100-206 Life Insurance</p> <p>71100-207 Medical Insurance</p> <p>71100-208 Dental Insurance</p> <p>71100-210 Unemployment Compensation</p> <p>71100-211 Local Retirement</p> <p>71100-212 Employer Medicare</p> <p>71100-217 Retirement Hybrid</p> <p>71100-299 Other Fringe Benefits</p> <p>71100-356 Tuition</p> <p>71100-429 Instructional Supplies & Materials (e.g., IXL, CASE assessments, paper, workbooks, calculators, etc.)</p> <p>71100-471 Software</p> <p>71100-499 Other Supplies & Materials: (e.g., staplers, pointers, markers, pencils, etc.)</p> <p>71100-722 Regular Instruction Equipment (e.g., tables, desks, chairs, computers, iPads, printers, items that cost \$100 or more and have a life span of one year or more, and delicate and fragile items such as: Apple TV, Kindles, etc.)</p>

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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>71300-123 CTE/Career/Guidance Personnel</p> <p>71300-146 Bus Drivers</p> <p>71300-162 Clerical Personnel</p> <p>71300-163 Education Assistants</p> <p>71300-189 Other Salaries and Wages (e.g., staff that do not fit in a line item above)</p> <p>71300-198 Certified Substitutes</p> <p>71300-198 Uncertified Substitutes</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>71100-208 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</p> <p>71300-299 Other Benefits</p> <p>71300-311 Contracts with Other School Systems</p> <p>71300-335 Travel (e.g., Within the LEA or county)</p> <p>71300-336 Maintenance Repair</p> <p>73100-356 Tuition</p> <p>71300-399 Other Contracted Services (e.g., CTE payments to businesses directly related to services for the instructional program)</p> <p>71300-429 Instructional Supplies & Materials (e.g., repair manuals, tools, wrenches, sockets, drills, etc., materials cost under \$100)</p> <p>71300-429C Instructional Supplies and Materials (consumables)</p>

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	<p>71300-471 Software</p> <p>71300-499 Other Supplies and Materials</p> <p>71300-524 In-service/ Staff Development</p> <p>71300-599 Other Charges</p> <p>71300-730 Vocational Instruction Equipment (e.g., tools and shop resources that cost \$100 or more, socket sets, drills, welders, TIG and aluminum set-ups, air compressors, etc.)</p>
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<p>Other Student Support (72130) Other Student Support includes services to students in addition to attendance and health services.</p> <p><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)</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</p> <p>72130-299 Other Benefits</p> <p>72130-307 Communication (e.g., online platform for two-way communication between teachers and parents)</p> <p>72130-355 Travel</p> <p>72130-356 Tuition</p> <p>72130-499 Other Supplies and Materials (e.g., student books, and journals, teacher books, and materials to support students, etc.)</p> <p>72130-524 In-service/ 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>72210-399 Other Contracted Services 72210-524 Inservice/ Staff Development (Professional Development) 72210-790 Other Equipment (e.g., tables for social distancing)</p>
<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>	<p>72230-105 Supervisor/ Director 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 72230-299 Other 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 the career and technical instructional staff support function) 72230-499 Other Supplies and Materials (e.g., materials for CTE instructional support staff)</p>

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	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>72550 should only be used for school connectivity/technology infrastructure.</i></p>	<p>72250-330 Operating Lease 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>Transportation (72710)</p>	<p>72710-314 Contacts with Public Carrier 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 72710-729 Vans and Vehicles</p>
<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>76100-304 Architects 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 76100-707 Building Improvements 76100-790 Other Equipment (e.g., Ion Air Purifiers)</p>