

ESSER Funds 1.0, 2.0, and 3.0 Recommended Account Numbers and Line Items

Account Number	Allowable Under	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>	<p>ESSER 1.0 ESSER 2.0 ESSER 3.0</p>	<p>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* 71100-312 Contracts with Private Agencies (e.g. virtual/on-line/remote learning subscriptions) 71100-429 Instructional Supplies & Materials (e.g. IXL, CASE assessments, paper, workbooks, calculators, etc.) 71100-499 Other Supplies & Materials: (e.g. staplers, pointers, markers, pencils, etc.) 71100-722 Regular Instructional 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.) 71100-471 Software (e.g. Edgenuity, Ed Galaxy, Achieve 3000, etc.)</p>
<p>Alternative Instruction Program (71150) Alternative Schools Program is an instructional program designated for students who consistently exhibit behavior that is disruptive to the learning process or violent in nature. This program may also serve at-risk youth with special needs. This program includes activities that deal directly with the interaction between teachers and students in an alternative learning environment. Expenditures placed under this series are similar to the 71100 account number, except expenditures for 71150 are earmarked specifically for alternative educational settings.</p>	<p>ESSER 1.0 ESSER 2.0 ESSER 3.0</p>	<p>71150-128 Homebound teachers 71150-311 Contracts with Other School Systems 71150-399 Other Contracted Services (e.g. payments to businesses or other school systems for services related to the instructional program) 71150-429 Instructional Supplies and Materials 71140-430 Textbooks - Electronic 71150-449 Textbooks - Bound 71150-471 Software 71150-499 Other Supplies & Materials (e.g. includes purchases for support of classroom instruction. 71150-790 Regular Instruction Equipment (e.g. computers, desks, chairs, machinery, items that cost \$100 or more and have a life span of one year or more, etc.) NOTE: <i>Since students often attend an alternative program from a number of campuses, much of the cost of their materials such as textbooks should be budgeted to the instructional programs from the school of origin. Therefore, all costs associated with alternative programs may not be recorded in this category. LEAs are expected to track direct costs associated with the program.</i></p>

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<p>Special Education Program (71200) The Special Education Program includes activities that provide learning experiences for students having special needs. This includes PreK as well as elementary and secondary students. Services include activities for varying needs, including educating the gifted and those with learning, emotional and physical disabilities. A student is educated based on an Individual Education Plan (IEP) developed by a team who addresses the particular needs of the student.</p>	<p>ESSER 1.0 ESSER 2.0 ESSER 3.0</p>	<p>71200-171 Speech Pathologists 71200-310 Contracts with Other Public Agencies 71200-399 Other Contracted Services (e.g. services the LEA may not be able to perform as part of being required by the student IEP) 71200-429 Instructional Supplies and Materials 71200-471 Software 71200-499 Other Supplies and Materials (e.g. may include consumables, replacement of worn-out or deteriorated items that address the unique needs of students to meet IEP requirements, etc.) 71200-725 Special Education Equipment (e.g. specialized desks and chairs, computers and machinery, etc., equipment/materials should have a life span of one year or more)</p>
<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. Expenditures placed under this series are similar to the 71100 account number, except expenditures for 71300 are earmarked specifically for vocational education programs.</p>	<p>ESSER 1.0 ESSER 2.0 ESSER 3.0</p>	<p>71300-189 Other Salaries and Wages (e.g. CTE teachers to provide students with remote learning) 71300-311 Contracts with Other School Systems 71300-399 Other Contracted Services (e.g. CTE payments to businesses directly related to services for the instructional program) 71300-429 Instructional Supplies & Materials (e.g. repair manuals, tools, wrenches, sockets, drills, etc., materials cost under \$100) 71300-471 Software 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>
<p>Attendance (72110) Attendance services are activities designed to improve student attendance at school and which 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>	<p>ESSER 1.0 ESSER 2.0 ESSER 3.0</p>	<p>72110-105 Supervisor/Director* 72110-130 Social Workers* 72110-162 Clerical Personnel* 72110-189 Other Salaries & Wages*</p>

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<p>Health Services (72120) Health Support Services are activities that provide physical and mental health services that are not direct instruction. Services are also provided for appropriate medical and nursing services as required by individual program needs that include medical supplies, materials, and equipment.</p>	<p>ESSER 1.0 ESSER 2.0 ESSER 3.0</p>	<p>72120-105 Supervisor/Director* 72120-131 Medical Personnel* (e.g. nurses, nurse consultants, etc.) 72120-189 Other Salaries & Wages* 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 (e.g. qualified disaster relief payments expenses, reimbursement for food delivery, and home office supplies, etc.)</p>
<p>Other Student Support (72130) Other Student Support includes services to students in addition to attendance and health services. These include guidance services, and evaluation and testing services for Regular Education students, Special Education students, and Vocational Education students.</p>	<p>ESSER 1.0 ESSER 2.0 ESSER 3.0</p>	<p>72130-123 Guidance Personnel (i.e. counselors) 72130-170 School Resource Officer (e.g. SRO for summer programming) 72130-307 Communication (e.g. online platform for two-way communication between teachers and parents) 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 (e.g. interactive panel technology, assistive technology for students, etc.)</p>
<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. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.</p>	<p>ESSER 1.0 ESSER 2.0 ESSER 3.0</p>	<p>72210-105 Supervisor/Director* 72210-132 Material Supervisor(s)* 72210-136 Audiovisual Personnel* 72210-137 Education Media Personnel* 72210-189 Other Salaries & Wages* 72210-399 Other Contracted Services 72210-524 In-Service (e.g. professional development) 72210-790 Other Equipment (e.g. tables for social distancing)</p>
<p>Support Services/Alternative Instruction Program (72215) Alternative School Instructional Support includes activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students in alternative learning environments. Activities include curriculum development, techniques of instruction, student development and understanding, and staff training.</p>	<p>ESSER 1.0 ESSER 2.0 ESSER 3.0</p>	<p>72215-123 Guidance Personnel 72215-138 Instructional Computer Personnel 72215-399 Other Contracted Services (e.g. payments to outside consultants for services to the alternative instructional staff support function) 72215-499 Other Supplies and Materials (e.g. supplies for the alternative education instructional support staff)</p>

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Support Services/Special Education Program (72220) Special Education Instruction Support includes activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students with special needs. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.	ESSER 1.0 ESSER 2.0 ESSER 3.0	72220-124 Psychological Personnel 72220-135 Assessment Personnel 72220-171 Speech Pathologists 72220-196 In-Service Training (intended to pay employees for providing professional development for others) 72220-308 Consultants (e.g. such as behavior consultants, etc.) 72220-499 Other Supplies and Materials (e.g. additional learning platforms to support progress and mastery of IEP goals; support materials to therapy and intervention, etc.) 72250-524 In-Service/ Staff Development (e.g. all costs related to staff development or training for the support of the special education instructional program)
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. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.	ESSER 1.0 ESSER 2.0 ESSER 3.0	72230-336 Maintenance & Repair Services (e.g. equipment essential to the program) 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) 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)
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 personnel, benefits, supplies, materials, and other expenses such as internet connectivity. <i>72550 should only be used for LEA connectivity/technology infrastructure.</i>	ESSER 1.0 ESSER 2.0 ESSER 3.0	72250-138 Instructional Computer Personnel 72250-330 Operating Lease Payments 72250-350 Internet Connectivity 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) 72250-524 In-Service Staff Development 72250-790 Other Equipment (e.g., LEA infrastructure for connectivity/technology)

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Office of the Principal (72410) Office of the Principal includes activities 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.	ESSER 2.0 ESSER 3.0	72410-189: Other Salaries and Wages (e.g. stipends for additional duties, added summer school responsibilities) 72410-201 Social Security 72410-204 State Retirement 72410-212 Employer Medicare 72410-499 Other Supplies and Materials (e.g. expenditures related to the operation of the office of the principal)
Operation of Plant (72610) Operation of Plant includes activities concerned with keeping the physical plant clean and ready for daily use. <i>These activities include the operation of the heating, lighting, and ventilating systems, and the repair and replacement of operational equipment.</i>	ESSER 2.0 ESSER 3.0	72610-328 Janitorial Services (e.g. contracted) 72610-410 Custodial Supplies (e.g., <i>regular</i> cleaning supplies, hand soap, paper towels, etc.) 72610-499 Other Supplies and Materials (e.g. supplies and materials services purchased to keep the physical plant open and safe for use) 72610-720 Plant Operation Equipment (e.g. cameras, vacuums, buffers, floor strippers, HVACs, humidifiers, air quality system, boilers, water heaters, etc.)
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. <i>It includes maintenance and repair of existing buildings and equipment.</i>	ESSER 2.0 ESSER 3.0	72620-335 Maintenance & Repair Services – Building (e.g. removal of pipes and drains, roof repair, carpet removal) 72620-336 Maintenance & Repair Services - Equipment (e.g. repair of maintenance equipment) 72620-338 Maintenance & Repair Services – Vehicles (e.g. repair and maintenance of vehicles) 72620-399 Other Contracted Services (e.g. maintenance fleet, reserved for items of an ongoing nature such as alarm monitoring and elevator inspections, etc.) 72620-499 Other Supplies & Materials (e.g. tools, tool housing, storage bins/chests, specialized service equipment, etc.) 72620-599 Other Charges (e.g. expenses related to maintenance function that cannot properly fit into 72620 categories) 72620-717 Maintenance Equipment (e.g. high priced maintenance equipment)

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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.	ESSER 1.0 ESSER 2.0 ESSER 3.0	72710-105 Supervisor* 72710-142 Mechanics* 72710-146 Bus Drivers* 72710-189 Other Salaries & Wages* 72710-729 Vans and Vehicles
Food Service (73100) School Nutrition includes activities 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.	ESSER 1.0 ESSER 2.0 ESSER 3.0	73100-105 Cafeteria Supervisor/Director* 73100-119 Cafeteria Bookkeeper* 73100-162 Clerical Personnel* 73100-165 Cafeteria Personnel* 73100-189 Other Salaries & Wages 73100-422 Food Cost 73100-499 Other Supplies and Materials (e.g., silverware packs, disposal containers, portal coolers, etc.) 73100-710 Food Service Equipment (e.g., kiosks, scanners, pin pads, streamers, coolers, etc.)
Community Services (73300) Community Services includes activities concerned with providing community services to students, staff, or community participants. This includes expenditures for system staff participating in community organizations such as leadership, family resource centers, Families First, extended school programs, and community-sponsored activities.	ESSER 1.0 ESSER 2.0 ESSER 3.0	73300-189 Other Salaries & Wages (e.g. supervisor/director, other contracted services) 73300-201 Social Security 73300-204 State Retirement 73300-207 Medical Insurance 73300-212 Employee Medicare 73300-355 Travel 73300-399 Other Contracted Services 73300-499 Other Supplies & Materials (e.g. supplies and materials for the community services program)

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<p>Early Childhood Education (73400) The Early Childhood Education Program includes activities that address the educational, health, and social service needs of preschoolers who are three and four years of age to prepare them for kindergarten. The Early Childhood Instructional Support includes teachers, assistants, and others assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for the preschools.</p>	<p>ESSER 1.0 ESSER 2.0 ESSER 3.0</p>	<p>73400-310 Contracts with Other Public Agencies (e.g. contracted student support for early childhood) 73400-399 Other Contracted Services (e.g. services unique to a particular student; amounts paid for services for IDEA early childhood, etc.) 73400-499 Other Supplies & Materials (e.g. support for the early childhood education program for IDEA early childhood.) 73400-790 Other Equipment (e.g. computers, desks, chairs, etc., useful life of items should exceed one year.)</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>ESSER 2.0 ESSER 3.0</p>	<p>76100-706 Building Construction 76100-707 Building Improvements (e.g., upgrades and improvements - window replacement, ionization, roofs, HVAC improvements, asbestos removal, tile installation, etc.) 76100-720 Plant Operation Equipment (e.g. equipment needed to operate facilities, new HVAC, etc.) 76100-790 Other Equipment (e.g. Ion Air Purifiers)</p>
<p>Transfer Out (99100) This represents monies transferred from one fund to another. It should be utilized for normal interfund transfers (i.e. Indirect cost payments, transfers to Debt Service Fund, transfer of supplemental type payments from one fund to another.)</p>	<p>ESSER 1.0 ESSER 2.0 ESSER 3.0</p>	<p>99100-504 Indirect cost</p>

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