

## ARP IDEA Recommended Account Numbers and Line Items

Account Number	Common Expenses Type and Line Items*
<p><b>Alternative Instruction Program (71150)</b> 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>71150-429 Instructional Supplies and Materials 71150-499 Other Supplies &amp; 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.)</p>
<p><b>Special Education Program (71200)</b> 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>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><b>Health Services (72120)</b> 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>72120-105 Supervisor/Director* 72120-131 Medical Personnel* (e.g. nurses, nurse consultants, etc.) 72120-189 Other Salaries &amp; Wages* 72120-499 Other Supplies &amp; Materials (e.g. first aid kits, band-aids, creams, ice packs, gloves, <b>hand sanitizer, disinfecting wipes, other personal protective equipment [PPE].</b> etc.) 72120-599 Other Charges (e.g. qualified disaster relief payments expenses, reimbursement for food delivery, and home office supplies, etc.)</p>

\*Not an exhaustive list of allowable expenses. For more information, see additional resources in [ePlan > TDOE Resources](#) > ARP IDEA or contact your [FPO Divisional Coordinator](#) or [CFO Regional Consultant](#).

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<p><b>Other Student Support (72130)</b> 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>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><b>Support Services/Alternative Instruction Program (72215)</b> 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>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>
<p><b>Support Services/Special Education Program (72220)</b> 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.</p>	<p>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)</p>

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<p><b>Office of the Principal (72410)</b> 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.</p>	<p>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)</p>
<p><b>Transportation (72710)</b> 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>72710-105 Supervisor* 72710-142 Mechanics* 72710-146 Bus Drivers* 72710-189 Other Salaries &amp; Wages* 72710-729 Vans and Vehicles</p>
<p><b>Transfer Out (99100)</b> 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>99100-504 Indirect cost</p>

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