

Appendix G: Budget Crosswalk

Crosswalk for Budget Line Items			
Category 73300	ePlan Budget Line Items	Notes	
Salaries	105	Supervisor or Director	
	116	Teachers	
	162	Clerical Personnel	
	163	Educational Assistants	
	188	Bonus Payments	Not allowable
	189	Other Salaries & Wages	Bus drivers
	195	Certified Substitute Teachers	Not allowable
	198	Non-certified Substitute Teachers	Not allowable
Benefits and Taxes	201	Social Security	
	204	State Retirement	
	206	Life Insurance	
	207	Medical Insurance	
	208	Dental Insurance	
	210	Unemployment Compensation	
	212	Employer Medicare	
	299	Other Fringe Benefits	e.g., Disability insurance, other employer-paid insurance policies not listed above
Supplies	422	Food Supplies	Meals, snacks
	429	Instructional Supplies &	Supplies used in the classroom
	499	Other Supplies & Materials	Office supplies, cleaning supplies
Telephone	599	Other Charges	
Postage and Shipping	599	Other Charges	
Occupancy	399	Other Contracted Services	Rent or mortgage payments
Equipment Rental	399	Other Contracted Services	
Professional fees	399	Other Contracted Services	Contracts for martial arts, music, and other
Vehicle Contracts	399	Other Contracted Services	Transportation, vehicle contracts to transport student
Equipment Maintenance	336	Maintenance & Repair Service (Equipment)	