



2026-27 TN Tutoring Grant

ePlan Technical Application Guide

Tennessee Department of Education | August 2026



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Table of Contents

Overview..... 4

ePlan Access and Workflow..... 4

 User Access 4

 Workflows 5

 Saving ePlan Application Pages 6

 Change Log 7

The TN Tutoring Grant Application Components..... 7

 Accessing the TN Tutoring Grant Application..... 7

 Allocations..... 9

 Sections 9

 Cover Page 10

 Program Details Component 10

 Program Details..... 11

 Project Narrative 13

 Budget 13

 Allowable Use of Funds 13

 Adding Budget Details on the Budget Page 13

 Budget Totals..... 15

 Budget Overview 15

 Program Assurances 15

 Embedded Program Assurances 16

 Assurance Files 16

 History Log and Create Comment 17

 Validations..... 17

 Submission..... 18

Checklist	19
Revisions	20
Reimbursement Requests	20
Contact Information	20
Appendix A	21
Recommended Account Numbers and Line-Items.....	21

Overview

[Tenn. Code Ann. § 49-6-3115](#) allows the Tennessee Department of Education (the department) to “administer a grant program to assist LEAs and public charter schools in providing academic tutoring supports to students,” including students who are retained in any of the grades kindergarten through two (K - 2). These students must be assigned a tutor to provide the student with tutoring services for the entirety of the school year based on tutoring requirements established by the department. Funds are annually appropriated to the department for the purpose of supporting LEAs and public charter schools with the implementation of TN ALL Corps Tutoring. All students who are required to receive tutoring services must be provided with tutoring that follows Tennessee’s research-based model, known as the TN ALL Corps Tutoring model.

For the 2026-27 school year, the department launched the TN Tutoring Grant. The TN Tutoring Grant is a competitive grant opportunity designed to help districts implement, strengthen, and expand access to high-quality tutoring for students in grades K-8 (ELA) and/or grades 4-8 (math). Districts are expected to prioritize funding to support K-2 ELA required tutoring before expanding access to include additional grade-levels and/or math. LEAs will receive allocations of up to \$80,000, depending on funding availability.

As part of the TN Tutoring Grant, LEAs will be required to maintain key information about students receiving tutoring and submit this data to the department at least twice per year.

Funding applications will be reviewed by the department as they are received. Funding applications must be fully approved by the department before a district can request reimbursement. Districts may not carry forward any funding from one year to the next.

Guidance on allowable expenditures for the TN Tutoring Grant program can be found in the [appendix](#) of this application guide.

ePlan Access and Workflow

User Access

All users must have the correct ePlan user access role to access and complete the applications. All users must have the correct ePlan user access role to access. Users with

existing ePlan access can verify current user access roles in the Address Book. To view existing access, visit ePlan.tn.gov, navigate to the Address Book and LEA Role.

New ePlan users and existing ePlan users who need to request a User Access role must request the additional role using the appropriate ePlan User Access Form. Access the form by navigating to eplan.tn.gov > TDOE Resources > 1. User Access Forms and select the correct form according to organization type, or click on the links below:

- [ePlan User Access Form for a Single Non-Public School](#)
- [ePlan User Access Form for Multiple Non-Public Schools](#)
- [ePlan User Access Form for LEAs](#)
- [ePlan User Access Form for Charter Schools](#)
- [ePlan User Access Form for Community-Based Organizations \(CBOs\)](#)

Users do not need to log in to ePlan to access TDOE Resources in ePlan. Follow the instructions on the User Access Form, then email the completed form to ePlan.Help@tn.gov to request additional access roles. User access requests may take up to two business days to process. Users will receive an email reply when access has been granted.

Workflows

Below are the roles and the order of the workflow steps for a typical application process. These roles and the workflow may vary slightly for specific programs.

Table 1. Sequence of ePlan roles and actions in the ePlan application process.

ePlan Role	ePlan Function
LEA TN Tutoring Grant Director LEA Fiscal Representative LEA Authorized Representative	Click Draft Started (or Revision Started for revisions). Respond to application questions, enter budgets
LEA TN Tutoring Grant Director	Click Draft Completed (or Revision Completed for revisions)
LEA Fiscal Representative (CFO or treasurer)	Click LEA Fiscal Representative Approved (or LEA Fiscal Representative Not Approved)

ePlan Role	ePlan Function
LEA Authorized Representative (Director of Schools)	Click LEA Authorized Representative Approved (or LEA Authorized Representative Not Approved)

After status change, ePlan automatically sends a notification email to all users in the LEA who have the ePlan role of the next step in the process. Reimbursements cannot be submitted until approval is received from the TDOE Program Director.

After status change, ePlan automatically sends a notification email to all users in the LEA who have the ePlan role of the next step in the process. Reimbursements cannot be submitted until approval is received from the TDOE Program Director.

Application Approval Process: After each status change, ePlan automatically notifies the users responsible for the next step in the workflow. Once an application is submitted for approval, it can no longer be edited and reimbursements cannot be submitted until final approval is received.

- **Draft Started:** Application is created and can be edited.
- **Draft Completed:** Application is finalized and submitted for approval.
- **Fiscal Representative:** Reviews and approves the application.
- **Authorized Representative:** Reviews and approves the application.
- **TDOE Director Approved:** Final review and application approval.

If revisions are needed, a TDOE Approver may return the application with a status of Returned - Not Approved. Once returned, the application becomes editable so the requested changes can be made. After all revisions have been completed, the status should be updated to Revision Completed, and the application must be resubmitted through the approval process for review by the Fiscal Representative, Authorized Representative, and TDOE.

Saving ePlan Application Pages

After working in a funding application, users must click the **Save and Go To** button, then ensure that the page has finished saving before closing ePlan or leaving the page.

Users can tell that the page has not saved when the browser's spinning wheel or loading icon is still occurring. The screenshot below shows an example of a page that has not

finished saving. Please make sure that the browser's loading icon is no longer spinning before closing the page.



Figure 1. Page has not saved when the spinning wheel or loading icon is present.

The best way to see if a change to the application was saved after leaving the page is to review the **Change Log**. The **Change Log** for the application can be accessed from the **Sections** page.

Change Log

The **Change Log** may be accessed on the main sections page for every funding application. It lists every change or update since the previous status. This helps users identify changes that have been made to the application since they last viewed it. More information about the **Change Log** is available in the ePlan User Manual.

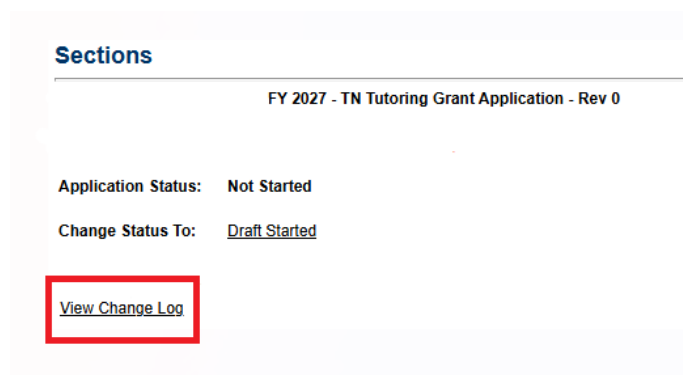


Figure 2. The Change Log may be accessed on the main sections page of every funding application.

The TN Tutoring Grant Application Components

Accessing the TN Tutoring Grant Application

To navigate to the TN Tutoring Grant application from the ePlan homepage, hover over the **Funding** tab on the left menu bar, then select **Funding Applications**.

ePlan Home	ePlan Home
Administer	
Search	
Reports	
Inbox	Announcements
Planning	
Funding	Funding Applications
Reimbursement Requests	Budget Summary
LEA Document Library	Budget Download

Figure 3. Locate the TN Tutoring Grant Application by selecting the Funding > Funding Application Tab.

NOTE: For users with ePlan roles for multiple organizations, return to ePlan home to select the correct organization before proceeding to Funding Applications.

Select the desired fiscal year from the dropdown in the upper left corner of the screen. Funding applications are stored in ePlan according to the state fiscal year (i.e., 2027 indicates the 2026–27 school year). Click on **TN Tutoring Grant Application** to access the funding application.

Funding Applications

Public District - FY 2027

2027
All Active Applications

Entitlement Funding Application

Consolidated

CTE Perkins Basic

Public School Security Grant

State Funds

State Special Education Preschool Grant

Summer Learning Camps

Competitive Funding Application

Behavioral Partnership Support

CTE Perkins Reserve

Lottery for Education: Afterschool Programs (LEAPS)

Preschool Access for All Network

Preschool Development Grant

TN Tutoring Grant Application

Tutoring Sustainability District Advisory Council

Voluntary Pre-K

Figure 4. Select Fiscal Year 2027, then click on the TN Tutoring Grant application.

Allocations

The **Allocations** page in ePlan indicates the total amount awarded by the grant program to the grantee. For the 2026-27 TN Tutoring Grant, the **Allocations** page will populate once grant awards are made and a proposed budget will be entered by the user on the **Budget** pages. Grantees will receive a notification of award and specific instructions for formulating a budget revision to reconcile the proposed budget to the total allocation which is entered on the **Allocations** page at the time of award.

Sections

The **Sections** page lists all the available sections and pages within an application and is helpful in navigating to the specific sections and pages which must be completed. For the 2026-27 TN Tutoring Grant, LEAs must complete the following sections of the application: the **Cover Page**, **Budget**, **Program Details**, and **Assurances**. To begin completing the application sections, first click **Draft Started** and then **Cover Page**.

Sections

Public District - FY 2027 - TN Tutoring Grant Application - Rev 0

Application Status: Not Started
Change Status To: [Draft Started](#)

[View Change Log](#)

Description (View Sections Only View All Pages)	Validation	Print Select Items
All	Messages	Print
☐ History Log		Print
History Log		Print
Create Comment		
☐ Allocations	Messages	Print
Allocations	Messages	Print
☐ Contacts		Print
Contacts		Print
☐ TN Tutoring Grant	Messages	Print
Cover Page		Print
Program Details		Print
Budget	Messages	Print
Budget Overview		Print
Related Documents		Print
Assurances		Print

Figure 5. LEAs must complete the following sections of the application: the Cover Page, Budget, Program Details, and Assurances.

Cover Page

The Cover Page typically requires entry of general organization information: the ID Number, Organization Name, Official Address, name and email and phone contact information for organization and tutoring program point of contact. The program point of contact should be the district representative responsible for overseeing implementation of the tutoring program and serving as the primary liaison with the department regarding the district's tutoring program. Once all fields are complete, hover over the **Save And Go To** button and click on **Sections** to return to the *Sections* page.

Cover Page

Public District - FY 2027 - TN Tutoring Grant Application - Rev 0 - TN Tutoring Grant

Go To

* LEA ID#

* LEA Name

LEA Official Address

* Street

* City

* Zip Code

* Phone

* LEA Website

Director of Schools

* Name

* Email

* Phone

Tutoring Point of Contact

* Name

* Email

* Phone

Go To

Figure 6. Complete all fields on the Cover Page.

Program Details Component

Program details provide an overview of the tutoring model(s), including the students served, the schedule(s) of sessions, approximate frequency and duration of sessions, and the staffing model(s) used to implement and sustain high-dosage, low-ratio tutoring during the 2026–27 school year. This information should reflect the structure of the LEA’s tutoring program.

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Updated August 2026 | Pg. 10

Program Details

a) Qualifying Student Projections. Enter the projected number of qualifying students to be served through tutoring in ELA grades K-2 in the 2026-27 school year. These students will receive tutoring supports for the entirety of the 2026-27 school year (12+weeks each semester).

b) Additional Student Projections. Enter the number of additional students to serve through the expansion of access. These students will receive tutoring supports in ELA grades K-8 **or** math grades 4-8 for the entirety of the 2026-27 school year (12+ weeks each semester).

Note: All tutoring must follow the TN ALL Corps Tutoring model.

c) Scheduling. Select the scheduling model you intend to use for tutoring. Select **all** that apply. (Tutoring during an intervention block; before/after school; extended day master schedule; other)

d) Frequency: Select the number of tutoring sessions tutoring students receive per week, on average (Select one: 2x – 5x per week)

e) Duration: Select the duration of tutoring sessions, on average: (Select one choice - 30-45 minutes, 45-59 minutes, 60+ minutes).

f) Implementation Period. Select the projected start and projected end dates of your tutoring program for both the fall and spring semesters.

- Fall Semester: Projected Start Date. Projected End Date.
- Spring Semester: Projected Start Date. Projected End Date.

Please confirm that the dates of your program ensure that students will receive 12 weeks of tutoring each semester for the entirety of the school year.

g) Staffing: Select the staffing that your LEA is currently utilizing for tutoring: (Select all that apply - current certified staff; current educational assistants; retired teachers; additional tutoring staff; educational preparation providers; community partners; volunteers; high school students in Teaching as a Profession).

h) Content: Select the best description of tutoring content delivered in tutoring sessions: Select one.

- The same HQIM materials used in core content .

- Materials designed to supplement our HQIM core series, created by the same publisher.
- Ancillary Materials from a program or publisher different from our HQIM core series.
- Materials my district has created for tutoring.

i) Learning Acceleration Strategies: Which learning acceleration strategies does your district plan to implement? Select all strategies that apply.

- Frontloading
- Reinforcing Unfinished Learning
- Concurrent or extended time.

j) Instructional Coherence: How will the district ensure that tutoring is instructionally coherent and aligned with Tier I core instruction? Select all strategies that apply. (HQIM, collaboration, aligned monitoring tools, aligned tools for instruction, tutor supports, coherence and consistency, other)

k) Monitoring Student Progress: What standards-based tool(s) will be used to monitor student progress each **month**?

- **Grades K-2 ELA:** What locally adopted screener will be used to monitor student progress each month? (open field)
- **Grades 3-8 ELA / 4-8 math:** What locally adopted standards-based assessments will be used to monitor student progress each month? (open field)

NOTE: Grade 3 may be monitored using the district's URS if reading foundational skills are an area of need for the student.

- **Additional Assessments:** Please describe any additional "monthly" assessments that will be used. (open field)

l) Tutor Training: As required by the Tennessee Learning Loss Remediation and Student Acceleration Act, all tutors must complete the TN ALL Corps Tutor Training.

LEAs must ensure that all certified staff providing tutoring complete the TN ALL Corps Licensed Educator training, and all non-certified staff must complete the TN All Corps Training for Aspiring and Alternative Educators.

Project Narrative

1) K-2 ELA Required Tutoring

- a) Does the district have students in grade K-2 who are legislatively required to receive tutoring?
 - No.
 - Yes. Enter the projected number of qualifying students: __
- b) How will the district prioritize funding for students receiving legislatively required tutoring in grades K-2? (open field)

2) Expanding Access to Tutoring: How will the district optimize funding to expand access to tutoring for students in ELA K-8/math 4-8? (open field)

Budget

Allowable Use of Funds

Districts are expected to prioritize funding for K-2 ELA required tutoring before expanding access to include additional students in grades K-8 (ELA) and/or 4-8 (math). Tutoring must follow the TN ALL Corps Tutoring model. Allowable expenditures will include personnel related to the tutoring work including tutors, tutoring coordinators, and administrators that are supporting the work of tutoring. Other contracted services for tutoring will also be allowable.

All expenses must be necessary and reasonable for performing grant activities. A full list of recommended account numbers and line items that are eligible to be budgeted are included in the appendix for further guidance. Each LEA must have a budget that is fully approved by the department in ePlan before requesting reimbursement. LEAs may not carry forward any funding from one year to the next.

Adding Budget Details on the Budget Page

To manually enter each budget line item:

- For each budget line that the organization plans to use, click *Modify* located to the left of the account number to open the **Budget Detail** page for that line item.
- On the **Budget Detail** page for the line item, click *Add Budget Detail*.

Add Budget Detail		<< First		< Previous	Next >	Last >>	Items 0-0 out of 0	Items/Page: 10
Delete	Edit	Budget Detail	Narrative Description					
		Total for filtered Budget Details:						\$0.00
		Total for all other Budget Details:						\$0.00
		Total for all Budget Details:						\$0.00

Figure 7. Select Add Budget Details to create open the Budget Detail page for each line item.

- For each Budget Detail,
 - a. The Account Number auto-populates for the line item that is being modified.
 - b. Select the appropriate line-item number from the dropdown menu.
 - c. If desired, enter the Optional Program Codes and Location Codes. ePlan auto-populates the Location Code field with the LEA's name and identification number.
 - d. Add a narrative description for each entry.
 - e. Enter the Quantity and Cost for the Budget Detail. The quantity is most commonly 1.00.
 - f. ePlan auto-calculates the Line-Item total as Quantity multiplied by Cost.
- Continue adding additional Budget Details as needed for the budget line item. To edit existing Budget Details, click the pencil icon. To delete an existing Budget Detail, click the trash can icon.
- Click *Return* to navigate back to the **Budget Page** and repeat this process for each budget line. ePlan auto-calculates the budget totals as budget items and details are entered. ePlan deducts the budgeted amounts from the awarded allocation.
- Once complete, confirm that the amount in the *Remaining* area at the bottom of the **Budget Page** is \$0.00.

Create Budget Detail

Budget Detail	Narrative Description
Account Number: Line Item Number: Focus Area: Select Tag (Select at least 1, and up to 1 tag(s)) School Type: Select Tag (Select at least 1, and up to 1 tag(s)) Optional Program Code: Location Code: Quantity: 1.00 Cost: \$0.00 Budget Detail Total: \$0.00	
Total for all other Budget Details: \$0.00	
Total for all Budget Details: \$0.00	
Adjusted Allocation: \$0.00	
Remaining: \$0.00	

Figure 8. Create budget details by entering line items, quantities, costs, and budget narratives.

Budget Totals

ePlan auto-calculates the budget totals as budget details are entered and deducts the budgeted amounts from the awarded allocation. Users can see the total calculations at the bottom right-hand corner of the Update Budget Detail page.

Total for filtered Budget Details:	\$4,500.00
Total for all other Budget Details:	\$0.00
Total for all Budget Details:	\$4,500.00
Adjusted Allocation:	\$4,500.00
Remaining:	\$0.00

Figure 9. Confirm the amount in the Remaining area is \$0.00 after all budget details have been entered.

Budget Overview

The **Budget Overview** page shows a summary of how the grantee has proposed allocating the grant funds by line-item number. The *Show Unbudgeted Categories* link will show every line item that is available to be budgeted.

Program Assurances

The Assurances for the TN Tutoring Grant are located on the **Program Assurances** page. LEAs must review all program assurances thoroughly. All items specified are requirements of the TN Tutoring Grant, legislation, or regulation. LEAs must adhere to assurances in order to receive reimbursement funds from the department. The TN Tutoring Grant includes two types of Assurances:

1. Embedded Program Assurances
2. Assurance Files

Embedded Program Assurances

By checking the assurance check box, the user affirms that they have read and understand all requirements and that the user assures the state education agency that the user meets each of the conditions detailed in the Assurances.

Assurances

TN Tutoring Grant Application - Rev 0 - TN Tutoring Grant

Go To

An authorized Grantee representative must sign below to indicate approval of the contents of the Grantee application and these Assurances for the TN ALL Corps Tutoring Innovation Grant allocation.

The undersigned authorized representative accepts the grant award on behalf of the identified school district ("Grantee"). These Assurances, together with the grant application information and Application Assurances submitted by the Grantee, constitute the "Grant Contract" with the State of Tennessee, Department of Education ("TDOE" or "the State").

☐

* The Grantee hereby agrees to the following Assurances:

Assurances

1. Administration of the program, activities, and services covered by this Grant Contract shall be in accordance with all applicable state and federal statutes, rules, and regulations and the Grantee's application as approved by the State.
2. The Grantee shall ensure that all tutors providing tutoring complete the Tennessee Accelerating Literacy and Learning Corps ("TN ALL Corps") tutor training.
3. The Grantee shall use Grant funds to implement the tutoring innovation strategy described in the Grantee's application, as approved by the State.

Figure 10. Review and acknowledge all program assurances, then check the box.

Assurance Files

The TN Tutoring Grant includes a file provided as a link at the bottom of the **Program Assurances** page. Scroll to the bottom of the page to download the file, sign the signature page, and then upload the signed assurances file using the link provided in ePlan. By signing the assurances, the *Authorized Grantee Representative* agrees to accept the grant award on behalf of the identified LEA ("Grantee"). The Assurances constitute the "Grant Contract" with the State of Tennessee, Department of Education.

History Log and Create Comment

The **History Log** contains a record of status changes and comments made on the application. ePlan users may place a note in the **History Log** by clicking on the **Create Comment** link. Use **Create Comment** with caution, as comments remain part of the application’s permanent record and are viewable by the public on approved applications.

- To create a comment, click on **Create Comment**. A narrative box appears. The user may type or paste a comment in the narrative box.
- Once the comment is complete, click **Save** and **Go To > Current Page** at the top of the screen to save.

Validations

ePlan runs funding application validations as checks to help users complete the funding application correctly. Users can view validation messages from the **Sections** page, by clicking “Messages” in the Validation column. Users can view all validation messages in the application, or validation messages for the individual section or page.

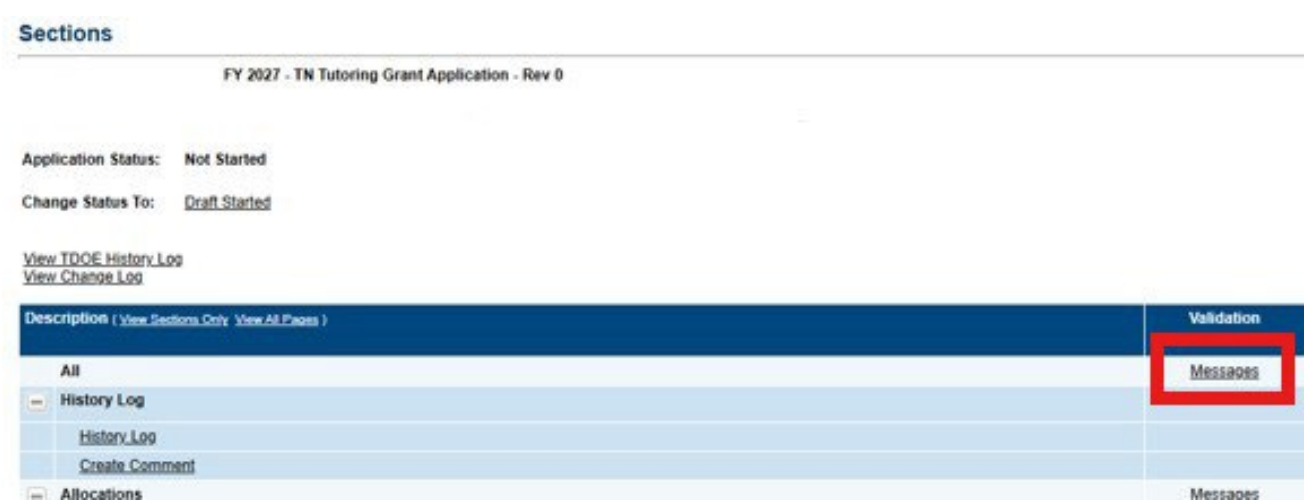


Figure 11. Select the "Messages" link in the Validation column to view validation messages.

On the Validation Messages page, items marked **Warning** are validations that users are not required to address prior to submitting the application. Examples of warnings are not uploading an optional related document or budgeting an entire allocation.

Validation Messages		
Sample (###) Public District - FY 2023 - Consolidated - Rev 0		
Return To Sections Page		
Cover Page		
	Cover Page	
Review	Questions marked with an asterisk (*) require a response.	Error
Title I, Part A		
	Budget	
Review	The Title I, Part A budget of \$0.00 is less than the Adjusted Allocation amount of \$0.01.	Warning

Figure 12. Validation errors must be addressed in order to submit the application.

Items marked **Error** are incorrect, and users must address each one before submitting the application. Examples of errors are (1) budgeting for more than the allocation, (2) budgeting more indirect cost than is allowable, (3) budgeting in a section where there is an allocation, (4) not uploading a required related document, and (5) responding to a required question.

- If the user does not address all **Error** validations, ePlan will not allow a user to submit the application.
- Click on the Review link to go to the identified page to make corrections.

Validation Messages		
FY 2027 - TN Tutoring Grant Application - Rev 0		
Return To Sections Page		
Allocations		
	Actions	Allocations
Review	This Funding Application must have at least one Grant with a Budget greater than zero.	Error
TN Tutoring Grant		
	Actions	Budget
Review	The TN Tutoring Grant budget of \$0.00 is less than the Adjusted Allocation amount of \$8,500.00.	Warning

Figure 13. Select the Review link to address validation errors that must be corrected before submission.

Submission

When all application sections and pages are complete and any validation errors are cleared, the application is ready for submission and the approval process. Refer to the **ePlan User Access** section for the approval workflow.

To submit the application for review, the user changes the application status on the **Sections** page to **Draft Complete**. This generates an email to the next user in the

approval workflow who must review the draft and click **Approved** (or **Not Approved**) at the top of the **Sections** page.

Checklist

After submitting the application, LEAs must review the TN Tutoring Grant Application checklist for general checklist comments from each application reviewer, if applicable, and for the program section.

- After the LEA submits the application, the department reviews the application and marks each section with one of these statuses:
 - a) **Not Reviewed**: No review occurred.
 - b) **OK**: The section has no corrections and is approvable.
 - c) **Coordinator Reviewed**: The section has been reviewed by the coordinator.
 - d) **Attention Needed**: The section has items that need to have corrections completed.
- If the application contains **no** items that are marked as Attention Needed, the application is approvable.
- If the application contains items that are marked as **Attention Needed**, the application will be returned to the LEA with a status of not approved. The LEA will review the checklist for items that are marked Attention Needed and make the necessary changes to those items. Only the checked items in the areas marked **Attention Needed** need correction. Each section marked **Attention Needed** also has a place where the department may provide notes to explain items needing attention. The LEA should check notes and additional comments.
- Once the LEA has made the necessary adjustments, the LEA resubmits the application for approval. If the department determines that the area is correct, **Attention Needed** will be changed to **OK** by department leadership. If the items needing attention still have not been corrected, the application will again be returned to the LEA with a status of **Not Approved**.
- Applications that contain no items that are marked **Attention Needed** will be approved.

Revisions

After approval of the TN Tutoring Grant application, the LEA may revise the application to amend one or more budget or program items.

Application Status:

LEA Authorized Representative Approved

Change Status To:

Revision Started

or

FER Draft Started

Figure 14. Click Revision Started to amend budget or program items.

To begin a revision, users with the role of LEA TN Tutoring Grant Application Director, LEA Fiscal Representative, or LEA Authorized Representative may click **Revision Started** at the top of the **Sections** page.

To view the original application or a prior revision, from the dropdown menu on the **Funding Application** screen, choose the menu item for **All Approved Applications**. The page displays all former revisions (approved only).

NOTE: If there is a current application in progress (not approved), it does not appear in this list. After reviewing prior revisions, remember to return the dropdown selection to **All Active Applications**.

Reimbursement Requests

Once the application receives approval from the TDOE Program Director, users may begin submitting reimbursements.

- Reimbursement Requests can only be submitted one at a time by a user with the Fiscal Update Role.
- Reimbursement Requests cannot be submitted until the application is fully approved by the department.
- Only budget items that have been approved can be requested for reimbursement.

Contact Information

Please contact TNAllCorps@tn.gov for more information.

Appendix A

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.*

- 71100—189 Other Salaries & Wages
- 71100—201 Social Security
- 71100—204 State Retirement
- 71100—206 Life Insurance
- 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—399 Contracted Services (includes contracted tutoring services)
- 71100—429 Instructional Supplies and Materials (e.g.—manipulatives, HQIM components, etc.)
- 71100—499 Other Supplies and Materials (e.g.—staplers, markers, pencils, etc.)

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.

**This line item is specific to the role in which staff are serving within the scope of this grant.*

- 72210—189 Other Salaries & Wages* (e.g.—instructional facilitator, curriculum coach, professional development training, etc.)

- 72210—196 Inservice Training (e.g.—stipends for employee-provided training)
- 72210—201 Social Security
- 72210—204 State Retirement
- 72210—206 Life Insurance
- 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 (local travel- not associated with professional development)
- 72210—524 In-Service / Staff Development (expenses outside of salaries)

Transportation (72710)

Transportation includes activities concerned with conveying students for instruction. This includes trips between home and school. Transportation includes operation expenses for system-owned vehicles involved in the transportation function. Vehicle contracts for transporting services should also be recorded in this category.

- 72710—146 Bus Drivers
- 72710—189 Bus aides
- 72710—201 Social Security
- 72710—204 State Retirement
- 72710—206 Life Insurance
- 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—311 Contracts with Other School Systems
- 72710—412 Diesel Fuel
- 72710—442 Propane Gas

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