

# COMMON EXPENDITURES FOR ESSER FUNDS



Category	Line Item	Function	Object Code
Air Filtering & Ventilation	HVAC systems for building	2600	700
	Classroom air filtering machine	1000	700
	HVAC audit	2600	344
Building Repairs & Construction	Renovating space to accommodate additional classrooms/social distancing	2600	120 district employed 430 Private Contractor
Meal Services	Meal service supplies (ingredients, packaged food)	3000	630
	Other meal services supplies (utensils)	3000	680
Personnel	Teacher Salaries	1000	110
	Employee Benefits	1000	200
	Non-Certified Instructional Staff Salaries	1000	120
	School Nurse Salaries	2134	110
	School Counselor Salaries	2120	110's
	Cleaning of building – staff salaries	2600	120
	Transportation staff salaries	2710	120
	Part-time salary - Teachers	1000	113
	Overtime salaries - Teachers	1000	126
	Stipends - Teachers	1000	151
	Substitute Teacher Salaries	1000	112
	IT Support Services Staff Salaries	2230	120
	COVID sick pay - Teachers	1000	290
Programs	Staff training/professional development program	2213	330
	Student academic remediation/catch-up programs (teachers)	1000	110
	Student social-emotional learning/mental health programs	2113	340
Property & Equipment	Handwashing station	2600	730
	Water filling stations	2600	730
	Signage for safety/health protocols	2600	680's
	Leasing additional space	2610	441
Summer School & Camp	Field trip supplies	1000	500 or 510 600

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Category	Line Item	Function	Object Code
Supplies	Supplies for Classroom Students (e.g., pencils, erasers, notebooks)	1000	600
	Classroom hand sanitizer	1000	600
	Classroom Plexiglas	1000	600
	Masks	charge to proper function	600
	Cleaning supplies for building (disinfectant cleaning solution, mops, trash bags)	2600	600
	Thermometers & other supplies to take temperatures	2100	680's
Technology	Computers for teachers & students	1000	736
	Computers for other staff	charge to proper function	736
	Software for student/teacher devices (e.g., Adobe Acrobat, IXL, SeeSaw)	1000	735
	Instructional technology (document camera, smartboard)	1000	734
	Technology accessories (USB drives, headphones, computer mouse, keyboard, printer)	1000	734
	Wifi Hot Spots - Classroom	1000	734
	Internet Improvements	1000	734
	Internet filtering or device security (e.g. GoGuardian)	1000	735
	Mental health/social emotional learning software	2120	735
	Transportation	Transportation (buses, gasoline)	2720

For more information, contact:

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