
Revenue Code Report

Revenue Code 1000

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|----------------------------|-----------------|----------------------|
| Revenue From Local Sources | | Summary revenue code |

Revenue Code 1100

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|-----------------|--|
| Taxes Levied/Assessed by the SAD or CSD | | Compulsory charges levied by the school administrative district or community school district to finance services performed for the common benefit. |

Revenue Code 1110

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|-----------------|--|
| Ad Valorem Taxes Levied/Assessed by the SAD or CSD | | Taxes levied by a school administrative district or community school district on the assessed value of real and personal property located within the district that, within legal limits, is the final authority in determining the amount to be raised for school purposes. Separate accounts may be maintained for real property and for personal property. |

Revenue Code 1111

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|---|---|
| Ad Valorem Taxes Levied/Assessed by the SAD or CSD | Local share of a school administrative unit's contribution to total cost of funding K-12 public education | Taxes levied by the school administrative district or community school district on the assessed value of real and personal property located in the district to fund the district's required local share of the school funding formula's local share of its contribution to the total cost of funding K-12 public education. |

Revenue Code **1112**

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|--|---|
| Ad Valorem Taxes Levied/Assessed by the SAD or CSD | Debt service allocation for non- state-funded major capital school construction projects | Taxes levied by the school administrative district or community school district on the assessed value of real and personal property located in the district to raise the amount needed to fund the district's debt service costs for non-state-funded major capital school construction projects. |

Revenue Code **1113**

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|-----------------------------|--|
| Ad Valorem Taxes Levied/Assessed by the SAD or CSD | Additional local allocation | Taxes levied by the school administrative district or community school district on the assessed value of real and personal property located in the district to raise monies to fund the portion of the district's budget that is not required to be raised under the school funding formula. |

Revenue Code **1114**

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|--|
| Ad Valorem Taxes Levied/Assessed by the SAD or CSD | Adult Education | Taxes levied by the school administrative district or community school district on the assessed value of real and personal property located in the district to raise monies to fund the district adult education activity. |

Revenue Code **1115**

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|--|---------------------------|
| Ad Valorem Taxes Levied/Assessed by the SAD or CSD | Local funds raised to support school nutrition programs | |

Revenue Code 1120

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|--|
| Sales and Use Taxes Levied/Assessed by the SAD or CSD | | Taxes assessed by the school administrative district or community school district and imposed on the sale and consumption of goods and services. The tax may be imposed on the sale and consumption either as a general tax on the retail price of all goods/services sold within the district's jurisdiction, with few or limited exemptions, or as a tax on the sale or consumption of selected goods and services. Separate accounts may be maintained for general sales tax and for selective sales taxes. |

Revenue Code 1130

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|--|
| Income Taxes Levied/Assessed by the SAD or CSD | | Taxes assessed by the school administrative district or community school district and measured by net income (calculated as gross income less certain deductions permitted by law). These taxes can be levied on individuals, corporations, or unincorporated businesses where the income is taxed distinctly from individual income. Separate accounts may be maintained for individual, corporate, and unincorporated business income taxes. |

Revenue Code 1140

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|---|
| Penalties and Interest on Taxes Levied/Assessed by the SAD or CSD | | Revenue from penalties for the payment of taxes after the due date and the interest charged on delinquent taxes from the due data of actual payment. A separate account for penalties and interest on each type of tax may be maintained. |

Revenue Code 1190

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|--|
| Other Taxes Levied/Assessed by the SAD or CSD | | Other forms of taxes the school administrative district or community school district levies/assesses, such as licenses and permits. Separate accounts may be maintained for each specific type of tax. |

Revenue Code 1200

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|-----------------|--|
| Revenue from Local Governmental Units Other than a SAD or CSD | | Revenue from the appropriations of another local governmental unit. The school administrative unit is not the final authority, within legal limits, in determining the amount of money to be received , and the money is raised by taxes or other means. This classification includes revenue from townships, municipalities and counties. In a municipal school administrative unit, the municipality would be considered a local governmental unit and therefore, the primary source of this type of revenue; any revenue from other types of governmental units would be coded elsewhere. |

Revenue Code 1201

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|-------------------|---|
| Revenue from Local Governmental Units Other than a SAD or CSD | Municipal Reserve | Used most often by municipal school units for revenue derived from a reserve account that resides on the municipality's books but is transferred to the school department upon request. This code may also be used to record transfer of ministerial funds held by the town to the school department. |

Revenue Code 1210

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|-----------------|--|
| Ad Valorem Taxes from Local Governmental Units other than a SAD or CSD | | Taxes levied for the purpose of funding a school administrative unit by a local governmental unit other than a school administrative district or community school district. The school administrative unit is not the final authority, within legal limits, in determining the amount to be raised; for example, a school administrative unit may determine the amount needed to be raised to fund its budget but another governmental unit may exercise discretionary power in reducing or increasing that amount. This category of codes would be used by a municipal school administrative unit. Separate accounts may be maintained for real property and for personal property. Summary code only; no transactions should be posted here. |

Revenue Code **1211**

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|---|---|
| Ad Valorem Taxes from Local Government Units other than a SAD or CSD | Local share of a school administrative unit's contribution to total cost of funding K-12 public education | Taxes levied by another governmental unit (i.e. the municipality) on the assessed value of real and personal property located in the municipality to fund the school administrative unit's required local share of the school funding formula's local share of its contribution to the total cost of funding K-12 public education. |

Revenue Code **1212**

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|---|---|
| Ad Valorem Taxes from Local Government Units other than a SAD or CSD | Debt service allocation for non-state-funded major capital school construction projects | Taxes levied by another governmental unit (i.e. the municipality) on the assessed value of real and personal property located in the municipality to raise the amount needed to fund the school administrative unit's debt service costs for non-state funded major capital school construction projects. |

Revenue Code **1213**

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|-----------------------------|--|
| Ad Valorem Taxes from Local Government Units other than a SAD or CSD | Additional Local Allocation | Taxes levied by another governmental unit (i.e. the municipality) on the assessed value of real and personal property located in the municipality to fund the portion of the school administrative unit's budget that is not required to be raised under the school funding formula. |

Revenue Code **1214**

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|--|
| Ad Valorem Taxes from Local Government Units other than a SAD or CSD | Adult Education | Taxes levied by another governmental unit (i.e. the municipality) on the assessed value of real and personal property located in the municipality to fund the portion of the school administrative unit's budget that is for adult education activity. |

Revenue Code 1215

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|--|---------------------------|
| Ad Valorem Taxes from Local Governmental Units other than a SAD or CSD | Local funds raised by a municipality for School Nutrition programs | |

Revenue Code 1220

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|--|
| Sales and Use Tax from Local Government Units other than a SAD or CSD | | Taxes assessed by a local government unit other than a school administrative district or community school district and imposed on the sale and consumption of goods and services. These taxes can be imposed either as a general tax on the retail price of all goods and/or services sold within the unit's jurisdiction, with few or limited exemptions, or as a tax on the sale or consumption of selected goods and services. Separate accounts may be maintained for general sales tax and for selective sales taxes. |

Revenue Code 1230

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|--|
| Income Taxes from Local Governmental Units other than a SAD or CSD | | Taxes assessed by a local governmental unit other than a school administrative district or community school district and measured by net income (defined as gross income less certain deductions permitted by law). These taxes can be levied on individuals, corporations, or unincorporated businesses where there is income. Separate accounts may be maintained for individual, corporate, and unincorporated business income taxes. |

Revenue Code 1240

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|---|
| Penalties and Interest on Taxes from Local Governmental Units Other than a SAD or CSD | | Revenue from penalties for the payment of taxes after the due date and the interest charged on delinquent taxes from the due date of the actual payment. A separate account for penalties and interest on each type of tax may be maintained. |

Revenue Code 1280

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|--|
| Revenue in Lieu of Taxes from Local Governmental Units Other than a School Administrative Districts or Community School Districts. | | Payments made out of general revenues by a local governmental unit other than a school administrative district or community school district to the school administrative unit in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation for school purposes on the same basis as privately owned property. Such revenue would include payments made for privately owned property that is not subject to taxation on the same basis as other privately owned property because of action by the local governmental unit. |

Revenue Code 1290

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|--|
| Other Taxes From Local Governmental Units Other than a SAD or CSD | | Other forms of taxes by a local governmental unit, other than a school administrative district or community school district , such as licenses and permits. Separate accounts may be maintained for each specific type of tax. |

Revenue Code 1300

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| Tuition | | Revenue received from individuals, welfare agencies, private sources, other school administrative units and government sources for education provided by the receiving school administrative unit. Summary code only; no transactions should be posted here. |

Revenue Code 1310

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--------------------------|------------------------|---|
| Tuition from Individuals | | Revenue received from individuals for regular education provided by the receiving school administrative unit. Summary code only; no transactions should be posted here. |

Revenue Code **1311**

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--------------------------|------------------------|---|
| Tuition From Individuals | Regular Elementary | Revenue received from individuals for regular elementary (grades K-8) education provided by the receiving school administrative unit. |

Revenue Code **1313**

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--------------------------|------------------------|--|
| Tuition From Individuals | Regular Secondary | Revenue received from individuals for regular secondary school (grades 9-12) education provided by the receiving school administrative unit. |

Revenue Code **1314**

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--------------------------|------------------------|---|
| Tuition From Individuals | Special Elementary | Revenue received from individuals for special elementary (grades K-8) education provided by the receiving school administrative unit. |

Revenue Code **1316**

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--------------------------|------------------------|---|
| Tuition From Individuals | Special Secondary | Revenue received from individuals for special secondary (grades 9-12) education provided by the receiving school administrative unit. |

Revenue Code **1317**

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--------------------------|-------------------------------------|--|
| Tuition from Individuals | Adult Education Enrichment Programs | Revenue received from individuals for adult education services provided by the receiving school administrative unit. |

Revenue Code 1318

| Title | Subtitle | Description |
|--------------------------|--------------------------------|---|
| Tuition from Individuals | Career and Technical Education | Revenue received from individuals for vocational education services provided by the receiving school administrative unit. |

Revenue Code 1319

| Title | Subtitle | Description |
|--------------------------|---|--------------------|
| Tuition from Individuals | Adult Education Career and Technical Education Programs | |

Revenue Code 1321

| Title | Subtitle | Description |
|---|-----------------|---|
| Tuition from Other School Administrative Units Within the State | | Revenue received from other school administrative units for education provided by the receiving school administrative unit. Summary code only; no transactions should be posted here. |

Revenue Code 1322

| Title | Subtitle | Description |
|---|--------------------|--|
| Tuition from Other School Administrative Units Within the State | Regular Elementary | Revenue received from other school administrative units within the state for regular elementary (grades K-8) education provided by the receiving school administrative unit. |

Revenue Code 1324

| Title | Subtitle | Description |
|---|-------------------|---|
| Tuition From Other School Administrative Units Within the State | Regular Secondary | Revenue received from other school administrative units within the state for regular secondary school (grades 9-12) education provided by the receiving school administrative unit. |

Revenue Code 1325

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|--|
| Tuition from Other School Administrative Units Within the State | Special Elementary | Revenue received from other school administrative units within the State for special elementary (grades K-8) education provided by the receiving school administrative unit. |

Revenue Code 1327

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|--|
| Tuition From Other School Administrative Units Within the State | Special Secondary | Revenue received from other school administrative units within the State for special secondary (grades 9-12) education provided by the receiving school administrative unit. |

Revenue Code 1328

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|--------------------------------|--|
| Tuition from Other School Administrative Units Within the State | Career and Technical Education | Revenue received from other school administrative units within the state for vocational education services provided by the receiving school administrative unit. Revenue received from assessments for vocational education per cost sharing agreements are not included here. |

Revenue Code 1329

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|---|
| Tuition from Other School Administrative Units Within the State | Adult Education | Revenue received from other school administrative units for adult education provided by the receiving school administrative unit. |

Revenue Code 1331

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|---|
| Tuition From School Administrative Units Outside the State | | Summary code only; no transactions should be posted here. |

Revenue Code 1332

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|--|
| Tuition from Other School Administrative Units Outside the State | Regular Elementary | Revenue received from school administrative units located outside the state for regular elementary education (grades K-8) services provided by the receiving school administrative unit. |

Revenue Code 1334

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|--|
| Tuition from School Administrative Units Outside the State | Regular Secondary | Revenue received from school administrative units located outside the state for regular secondary education (grades 9-12) services provided by the receiving school administrative unit. |

Revenue Code 1335

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|--|
| Tuition from Other School Administrative Units Outside the State | Special Elementary | Revenue received from school administrative units located outside the state for special elementary education (grades K-8) services provided by the receiving school administrative unit. |

Revenue Code 1337

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|--|
| Tuition From Other School Administrative Units Outside the State | Special Secondary | Revenue received from school administrative units located outside the state for special secondary education (grades 9-12) services provided by the receiving school administrative unit. |

Revenue Code 1338

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|--------------------------------|---|
| Tuition from Other School Administrative Units Outside the State | Career and Technical Education | Revenue received from school administrative units located outside the state for vocational education services provided by the receiving school administrative unit. This code is used for vocational tuition revenue only, not for assessment revenue received from members of the vocational organization under cost sharing agreements. |

Revenue Code 1339

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|--|
| Tuition from Other School Administrative Units Outside the State | Adult Education | Revenue received from school administrative units located outside the state for adult education services provided by the receiving school administrative unit. |

Revenue Code 1340

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|---|
| Tuition from Other Private Sources (other than individuals) | | Revenue received from businesses or other local sources that are not affiliated with a governmental source, an individual, or another school administrative unit in payment of education services provided by the receiving school administrative unit. Summary code only; no transactions should be posted here. |

Revenue Code 1341

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|---|
| Tuition from Other Private Sources (other than individuals) | Regular Elementary | Revenue received from businesses or other local sources that are not affiliated with a governmental source, an individual, or another school administrative unit in payment of regular elementary education services (grades K-8) provided by the receiving school administrative unit. |

Revenue Code 1343

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|--|
| Tuition from Other Private Sources (other than individuals) | Regular Secondary | Revenue received from businesses or other local sources that are not affiliated with a government source, an individual or another school administrative unit in payment of regular secondary education services (grades 9-12) provided by the receiving school administrative unit. |

Revenue Code 1344

| Title | Subtitle | Description |
|---|--------------------|---|
| Tuition from Other Private Sources (other than individuals) | Special Elementary | Revenue received from businesses or other local sources that are not associated with a government source, an individual, or another school administrative unit in payment of special elementary education services (grades K-8) provided by the receiving school administrative unit. |

Revenue Code 1346

| Title | Subtitle | Description |
|---|-------------------|---|
| Tuition from Other Private Sources (other than individuals) | Special Secondary | Revenue received from businesses or other local sources that are not affiliated with a government source, and individual or another school administrative unit in payment of special secondary education services (grades 9-12) provided by the receiving school administrative unit. |

Revenue Code 1348

| Title | Subtitle | Description |
|---|--------------------------------|--|
| Tuition from Other Private Sources (other than individuals) | Career and Technical Education | Revenue received from businesses or other local sources that are not affiliated with a government source, and individual or another school administrative unit in payment of vocational education services provided by the receiving school administrative unit. |

Revenue Code 1349

| Title | Subtitle | Description |
|---|-----------------|---|
| Tuition from Other Private Sources (other than individuals) | Adult Education | Revenue received from businesses or other local sources that are not affiliated with a government source, an individual, or another school administrative unit in payment of adult education services provided by the receiving school administrative unit. |

Revenue Code 1359

| Title | Subtitle | Description |
|------------------------------|-------------------------------|---|
| Tuition from Private Sources | Other Adult Education Tuition | Tuition received from a private source (not another school administrative unit) for Adult Education courses |

Revenue Code 1360

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| Summer School | | Tuition revenue summer school programs . |

Revenue Code 1361

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-----------------------|------------------------|--|
| Summer School Tuition | Regular Elementary | Revenue received as summer school tuition for regular elementary (grades K-8) education services provided by the receiving school administrative unit. |

Revenue Code 1363

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-----------------------|------------------------|--|
| Summer School Tuition | Regular Secondary | Revenue received as summer school tuition for regular secondary (grades 9-12) education services provided by the receiving school administrative unit. |

Revenue Code 1365

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-----------------------|------------------------|--|
| Summer School Tuition | Special Elementary | Revenue received as summer school tuition for special education elementary (grades K-8) education services provided by the receiving school administrative unit. |

Revenue Code 1367

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-----------------------|------------------------|--|
| Summer School Tuition | Special Secondary | Revenue received as summer school tuition for special education secondary (grades 9-12) education services provided by the receiving school administrative unit. |

Revenue Code 1370

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-----------------------|------------------------|--|
| Driver Education Fees | | Fees for driver education programs during the regular school year. |

Revenue Code 1380

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|--|
| Career and Technical Education Assessments | | Revenue received by school administrative units that operate a CTE Center or Region. This revenue is derived by assessments billed to member units for student attendance in the Center's or Region's programs. Revenue derived from tuition billing is not to be included here. |

Revenue Code 1381

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|---------------------------|
| Career and Technical Education Assessment Revenue | | |

Revenue Code 1382

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|---------------------------|
| Career and Technical Education Assessment Revenue | | |

Revenue Code 1383

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|---------------------------|
| Career and Technical Education Assessment Revenue | | |

Revenue Code 1384

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|---------------------------|
| Career and Technical Education Assessment Revenue | | |

Revenue Code 1385

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|--|
| Career and Technical Education Assessments | Adult Education | Revenue received by a CTE Center or Region for Adult Education. This revenue is derived by assessments billed to member units for student attendance in the programs. Revenue derived from tuition billing is not to be included here. |

Revenue Code 1389

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|---------------------------|
| Career and Technical Education Assessments for Adult Education | | |

Revenue Code 1390

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|--|
| Tuition from Other Government Sources With the State | | Revenue received from other government sources within the state for education provided by the receiving school administrative unit. Tuition payments for students residing in the Unorganized Territory are included here. Summary code only; no transactions should be posted here. |

Revenue Code 1391

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|---|
| Tuition from Other Government Sources Within the State | Regular Elementary | Revenue received from other government sources within the state for education provided by the receiving school administrative unit for children in grades K-8. Tuition payments for students residing in the Unorganized Territory are included here. |

Revenue Code 1393

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|--|
| Tuition from Other Government Sources Within the State | Regular Secondary | Revenue received from other government sources within the state for education provided by the receiving school administrative unit for children in grades 9-12. Tuition payments for students residing in the Unorganized Territory are included here. |

Revenue Code 1394

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|--|
| Tuition from Other Government Sources Within the State | Special Elementary | Revenue received from other government sources within the state for education provided by the receiving school administrative unit for special education children in grades K-8. Tuition payments for students residing in the Unorganized Territory are included here, as are tuition payments from a school administrative unit to Child Development Services. |

Revenue Code 1396

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|--|
| Tuition from Other Government Sources Within the State | Special Secondary | Revenue received from other government sources within the state for education provided by the receiving school administrative unit for special education children in grades 9-12. Tuition payments for students residing in the Unorganized Territory are included here. |

Revenue Code 1397

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|--------------------------------|---|
| Tuition from Other Government Sources Within the State | Career and Technical Education | Revenue received from other government sources within the state for education provided by the receiving school administrative unit for vocational education. Tuition payments for students residing in the Unorganized Territory are included here. |

Revenue Code 1400

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| Transportation Fees | | Revenue from individuals, welfare agencies, private sources or other school administrative units and government sources for transporting students to and from school and school activities or, for the provision of transportation maintenance services. |

Revenue Code 1410

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--------------------------------------|------------------------|--|
| Transportation Fees From Individuals | | Revenue from individuals in payment of transporting students to and from school and school activities. |

Revenue Code 1420

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|---|
| Transportation Fees From Other Government Sources Within the State | | Revenue from other from other government sources within the State to transport students to and from school and school activities. Examples would include: revenues received in payment of transporting State Wards, State Agency Clients and Unorganized Territory students; revenues received from municipalities for transportation of private school students. |

Revenue Code 1421

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|---|
| Transportation Fees From Other School Administrative Units Within the State | | Revenue from other school administrative units within the State in payment of transporting their students to and from school and school activities. |

Revenue Code 1422

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|---|
| Transportation Fees from Other School Administrative Units Within the State | Special Education | Revenues for transportation of special education students |

Revenue Code 1430

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|--|
| Transportation Fees from Other Government Sources Outside the State | | Revenue from other government sources, located outside of the state, in payment for transporting students to and from school and school activities. |

Revenue Code 1431

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|---|
| Transportation Fees from Other School Administrative Units Outside the State | | Revenue from school administrative units located outside the state in payment of transporting their students to and from school and school activities. |

Revenue Code 1432

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|---|
| Transportation Fees from Other School Administrative Units Outside the State | Special Education | Revenue for transportation of special education students |

Revenue Code 1440

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|---|
| Transportation Fees From Other Private Sources | | Revenue received from other private sources in payment of transporting students to and from school and school activities. Use this code to record community service transportation activity, to include Adult Education community trips (used with fund 150 to indicated Adult Ed). |

Revenue Code 1441

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|---|
| Transportation Fees from Other Private Sources | Special Education | Revenue for transportation of special education students |

Revenue Code 1500

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|---|
| Investment Income | | Revenue received from short-term and long-term investments. |

Revenue Code 1510

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------|------------------------|--|
| Interest on Investments | | Interest revenue received on investments in United States treasury and agency obligations, commercial paper, savings accounts, time certificates of deposit, mortgages, or other interest-bearing instruments. |

Revenue Code 1511

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------|------------------------|---------------------------|
| Interest on Investments | | |

Revenue Code 1512

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------|------------------------|---------------------------|
| Interest on Investments | | |

Revenue Code 1520

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--------------------------|------------------------|--|
| Dividends on Investments | | Revenue from dividends on stocks held for investments. |

Revenue Code 1530

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|---|
| Net Increase in the Fair Value of Investments | | Gains recognized from the sale of investments or changes in the fair value of investments. Gains represent the excess of sale proceeds (or fair value) over cost or any other basis of the date of sale (or valuation). All recognized investment gains for long term investments may be accounted for by using this account. |

Revenue Code 1531

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|---|
| Realized Gains (Losses) on Investments | | Gains or losses recognized from the sale of investments. Gains represent the excess of sale proceeds over cost or any other basis of the date of sale. Losses represent the excess of the cost or any other basis at the date of sale over sales value. |

Revenue Code 1532

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|---|
| Unrealized Gains (Losses) on Investments | | Gains or losses recognized from changes in the value of investments. Gains represent the excess of fair value over cost or any other basis of the date of valuation. Losses represent the excess of the cost or any other basis at the date of valuation over fair value. |

Revenue Code 1540

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--------------------------------------|------------------------|--|
| Investment Income from Real Property | | Revenue for rental, use charges, and other income on real property held for investment purposes. |

Revenue Code 1600

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-----------------------|------------------------|--|
| Food Service Revenues | | Local (not state or federal) revenue received for dispensing food to students and adults. This revenue code may also be used to indicate proceeds from contract sales. |

Revenue Code 1610

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| Daily Sales | Reimbursable Programs | Revenue from students (not federal reimbursements) for the sale of breakfasts, lunches and milk that are considered reimbursable by the United States Department of Agriculture. |

Revenue Code 1611

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| Daily Sales | School Lunch Program | Revenue from students for the sale of reimbursable lunches as part of the National School Lunch Program. |

Revenue Code 1612

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|--------------------------|--|
| Daily Sales | School Breakfast Program | Revenue from students for the sale of reimbursable breakfasts as part of the School Breakfast Program. |

Revenue Code 1613

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| Daily Sales | Special Milk Program | Revenue from students for the sale of reimbursable milk as part of the Special Milk Program. |

Revenue Code 1614

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|---|
| Daily Sales | After-School Program | Revenue from students from the sale of reimbursable costs from after-school programs. |

Revenue Code 1620

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|----------------------------|--|
| Daily Sales | Non- Reimbursable Programs | Revenue from students or adults for the sale of non-reimbursable breakfasts, lunches, and milk. This category includes all sales to adults, the second type A lunch to students, and a la carte sales. |

Revenue Code 1621

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|---------------------------|
| Daily Sales - Non Reimbursable Food Service Programs | | |

Revenue Code 1622

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|---------------------------|
| Daily Sales - Non Reimbursable Food Service Programs | | |

Revenue Code 1630

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| Special Functions | | Revenue from students, adults, or organizations for the sale of food products and services considered special functions. Some examples are potlucks, PTA/PTO-sponsored functions, and athletic banquets. |

Revenue Code 1650

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|---|
| Daily Sales | Summer Food Program | Revenue from students from the sale of reimbursable costs from summer programs. |

Revenue Code 1700

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|---|
| Activities | | Revenue resulting from co-curricular and extra-curricular activities controlled and administered by the school administrative unit. These revenues should be accounted for separately from the proceeds from student activities. This is a summary code only; use 1701 for elementary revenue and 1702 for secondary revenue. |

Revenue Code 1701

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|--|--|
| Activities | Elementary Co and Extra Curricular Activity Receipts | Revenue resulting from K-8 co-curricular and extra-curricular activities controlled and administered by the school administrative unit. This revenue code may also be used to record proceeds from student activities. |

Revenue Code 1702

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|---|---|
| Activities | Secondary Co and Extra Curricular Activity Receipts | Revenue resulting from 9-12 co-curricular and extra-curricular activities controlled and administered by the school administrative unit. This revenue may also be used to account for proceeds from student activities. |

Revenue Code 1710

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|---|
| Admissions | | Revenue from patrons of a school-sponsored activity such as a concert or football game. |

Revenue Code 1711

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|-------------------------------------|---|
| Admissions | Elementary Event Admission Receipts | Revenue from patrons of a school sponsored activity such as a concert or football game. |

Revenue Code 1712

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------------------|---|
| Admissions | Secondary Event Admission Receipts | Revenue from patrons of a school sponsored activity such as a concert or football game. |

Revenue Code 1720

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|---|
| Bookstore Sales | | Revenue from sales by students or student-sponsored bookstores. |

Revenue Code 1730

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|---|
| Student Organization Memberships Dues and Fees | | Revenue from students for memberships in school club or organizations. This is a summary code only - do not code transactions here. Use 1731 for elementary revenue and 1732 for secondary. |

Revenue Code 1731

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|---|
| Student Organization Membership Dues and Fees | Elementary | Revenue from students for memberships in school clubs or organizations. |

Revenue Code 1732

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|--|
| Student Organizations Membership Dues and Fees | Secondary | Revenue from students for membership in school clubs or organizations. |

Revenue Code 1740

| Title | Subtitle | Description |
|--------------|-----------------|--|
| Fees | | Revenue from students for fees such as locker fees, towel fees, and equipment fees. May also be used with fund 150 to record various Adult Education fees. |

Revenue Code 1749

| Title | Subtitle | Description |
|---|-----------------|--------------------|
| Career and Technical Education Fees for Adult Education | | |

Revenue Code 1750

| Title | Subtitle | Description |
|------------------------------------|-----------------|--|
| Revenue from Enterprise Activities | | Revenue (gross) from vending machines, school stores, soft drink machines, and so on, not related to the regular food service program. These revenues are normally associated with activities at the campus level that generate incremental local revenues for campus use. |

Revenue Code 1790

| Title | Subtitle | Description |
|-----------------------|-----------------|---|
| Other Activity Income | | Other revenue from school or school administrative unit activities. |

Revenue Code 1791

| Title | Subtitle | Description |
|-----------------------|--|--------------------|
| Other Activity Income | Elementary Activity Transportation Paid by Other Organizations | |

Revenue Code 1792

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-----------------------|---|---------------------------|
| Other Activity Income | Secondary Activity Transportation Paid by Other Organizations | |

Revenue Code 1800

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|--|
| Revenue from Community Service Activities | | Revenue from community service activities operated by a school administrative unit. For example, revenue from operation of a skating facility by a school administrative unit as a community service would be recorded here, as would day care programs open to the public. Revenue generated through transportation fees associated with these activities should be recorded under revenue code 1440. |

Revenue Code 1900

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------------------|------------------------|--|
| Other Revenue From Local Sources | | Other revenue from local sources which are not classified above. |

Revenue Code 1901

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------------------|------------------------|---|
| Other Revenue from Local Sources | | Miscellaneous revenues and fees not accounted for elsewhere |

Revenue Code 1905

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|---|
| Other Revenue from Local Sources for Adult Education Programs | | Miscellaneous adult education receipts not classified elsewhere, to include ITV receipts. |

Revenue Code *1910*

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--------------|-----------------|--|
| Rentals | | Revenue from the rental of either real or personal property owned by the school administrative unit. |

Revenue Code *1920*

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|-----------------|--------------------|
| Contributions and Donations From Private Sources | | |

Revenue Code *1921*

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|-----------------|--------------------|
| Contributions and Donations From Private Sources | | |

Revenue Code *1922*

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|-----------------|--------------------|
| Contributions and Donations From Private Sources | | |

Revenue Code *1923*

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|-----------------|--------------------|
| Contributions and Donations From Private Sources | | |

Revenue Code 1924

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|---------------------------|
| Contributions and Donations From Private Sources | | |

Revenue Code 1925

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|---------------------------|
| Contributions and Donations From Private Sources | | |

Revenue Code 1926

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|---------------------------|
| Contributions and Donations from Private Sources | | |

Revenue Code 1927

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|---------------------------|
| Contributions and Donations from Private Sources | | |

Revenue Code 1928

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|---------------------------|
| Contributions and Donations from Private Sources | | |

Revenue Code 1929

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|--|---|
| Contributions and Donations from Private Sources | Other Private Grants for Adult Education | Revenue to the school administrative unit received in the form of grants from any source and earmarked to be used for the Adult Education Program. Revenue from the Barbara Bush Foundation should be coded here. |

Revenue Code 1930

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|--|
| Gains or Losses on Sale of Capital Assets | | The amount of revenue over (under) the book value of the capital assets sold. For example, the gain on the sale would be the portion of the selling price received in excess of the depreciated value (book value) of the asset. |

Revenue Code 1940

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|----------------------------|------------------------|---|
| Textbook Sales and Rentals | | Revenue to the school administrative unit from the sale or rental of textbooks. |

Revenue Code 1941

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|---|
| Textbook Sales | Elementary | Revenue to the school administrative unit from the sale of textbooks. |

Revenue Code 1942

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|---|
| Textbook Rentals | Secondary | Revenue to the school administrative unit from the rental of textbooks. |

Revenue Code 1943

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|----------------|-----------------|--------------------|
| Textbook Sales | Adult Education | |

Revenue Code 1950

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|-----------------|---|
| Miscellaneous Revenues From Other School Administrative Units | | Revenue from services provided other than for tuition and student transportation services. These services could include data processing, purchasing, maintenance, cleaning, consulting, and guidance. |

Revenue Code 1951

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|-----------------|---|
| Miscellaneous Revenue From Other School Administrative Units Within the State | | Revenue from educational services provided to other school administrative units within the state, other than tuition and student transportation services. |

Revenue Code 1952

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|-----------------|--|
| Miscellaneous Revenue From Other School Administrative Units Outside the State | | Revenue from services to school administrative units outside the state; these services do not include tuition or student transportation. |

Revenue Code 1953

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|-------------------|--|
| Miscellaneous Revenue from Other School Administrative Units Within the State | Special Education | Revenue from special education services provided to other school administrative units within the state, other than tuition and student transportation services. This may include revenue derived from the operation of a regional special education program. |

Revenue Code 1954

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|--------------------------------|--|
| Miscellaneous Revenue From Other School Administrative Units Within the State | Career and Technical Education | Revenue from Vocational Education services provided to other school administrative units within the state, other than tuition, assessment and student transportation services. |

Revenue Code 1955

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|--|
| Miscellaneous Revenue From Other School Administrative Units | Adult Education | Revenue from Adult Ed educational services provided to other school units within the state; these services do not include tuition, assessment or transportation. |

Revenue Code 1958

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|---------------------------|--|
| Miscellaneous Revenue from Other School Administrative Units within the State | School Nutrition revenues | Revenue from food services provided to other school administrative units within the state. |

Revenue Code 1959

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|--|---------------------------|
| Miscellaneous Revenue from Other School Administrative Units Outside the State | Revenue from Adult Education services (such as a regional program) provided to other school administrative units within the state. | Adult Education |

Revenue Code 1960

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|---|
| Miscellaneous Revenue from Other Local Governmental Units | | Revenue from administrative services provided to other local governmental units. These services could include non-student transportation, data processing, purchasing, maintenance, cleaning, cash management, fiscal agent fees, consulting and revenues from member towns in unions for support of system administration. |

Revenue Code **1961**

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|--|
| Miscellaneous Revenue from Other Local Governmental Units | | Revenue from technology services, to include contracted services for Director of Technology, or repair services, provided to other local governmental units. |

Revenue Code **1970**

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|--|
| Revenue from Other Departments in the Agency | | Revenues from services provided to other funds (i.e., departments within the agency) for services such as printing or data processing. This account is only used with internal services funds. Revenue from private individuals, businesses, and associations for services provided should be coded to 1990 |

Revenue Code **1980**

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------------------|------------------------|---|
| Refund of Prior Year's Expenditures | | Expenditures that occurred in the previous year but are refunded in the current year. Summary code only; no transactions should be recorded here. |

Revenue Code **1981**

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------------------|------------------------|---|
| Refund of Prior Year's Expenditures | Elementary | Expenditures that occurred in the previous year but are refunded in the current year. |

Revenue Code **1982**

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------------------|------------------------|---|
| Refund of Prior Year's Expenditures | Secondary | Expenditures that occurred in the previous year but are refunded in the current year. |

Revenue Code 1983

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------------------|------------------------|--|
| Refund of Prior Year's Expenditures | Special Elementary | Elementary special education expenditures that occurred in the previous year but are refunded in the current year. |

Revenue Code 1984

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------------------|------------------------|---|
| Refund of Prior Year's Expenditures | Special Secondary | Secondary special education expenditures that occurred in the previous year but are refunded in the current year. |

Revenue Code 1985

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------------------|------------------------|---|
| Refund of Prior Year's Expenditures | Transportation | Refunds received in the current fiscal year for pupil transportation operating expenses that occurred in the prior fiscal year. |

Revenue Code 1986

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------------------|--------------------------------|---|
| Refund of Prior Year's Expenditures | Career and Technical Education | Refunds received in the current fiscal year for Career and Technical Education operating expenses that occurred in the prior fiscal year. |

Revenue Code 1987

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------------------|------------------------|--|
| Refund of Prior Year's Expenditures | System Administration | Refunds received in the current fiscal year for System Administration expenses that were incurred in the prior year. |

Revenue Code 1990

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| Miscellaneous | | Revenue from local sources not provided for elsewhere. Summary code only; no transactions should be recorded here. |

Revenue Code 1991

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|---|
| Miscellaneous | Sales and Refunds | Revenues from the sale of items or the refund of a transaction's payment that was made from the operating budget. Include refunds from Maine School Management program fees here. |

Revenue Code 1992

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|---------------------------------------|---|
| Miscellaneous | Sales and Refunds - Transportation | Revenues from the gas tax refund received from the Bureau of Motor Vehicles or, for services provided to other governments. |

Revenue Code 1993

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|---|--|
| Miscellaneous | Sales and Refunds - Career and Technical Education | Sales from the manufacture of items or provision of services in Vocational Education or the refund of the payment of a transaction made from the program's operating budget. |

Revenue Code 1994

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|---|--|
| Miscellaneous | Sales and Refunds - Elementary Special Education | Revenues received from the sale of any items that are dedicated to the Elementary Special Education program operating budget or from the refund of a payment of a transaction from the program's operating budget. |

Revenue Code 1995

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|---|---|
| Miscellaneous | Sales and Refunds - Secondary Special Education | Revenues received from the sale of any items that are dedicated to the Secondary Special Education program operating budget or from the refund of a payment of a transaction from the program's operating budget. |

Revenue Code 1996

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|--------------------------------------|---|
| Miscellaneous | Sales and Refunds - School Nutrition | Refund from purchases of goods and services as part of the school nutrition program. Refunds on milk purchases from the Northeast Dairy Compact may be included here. |

Revenue Code 1997

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|---|--|
| Miscellaneous | Sales and Refunds - Local Only Debt Service | Receipts from a financial institution that represent savings from refinancing on school construction projects that are not eligible for state subsidy and are the sole fiscal responsibility of the school administrative unit |

Revenue Code 1998

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|---|---|
| Miscellaneous | Sales and Refunds - Operations and Maintenance of Plant | Revenues received from property services provided |

Revenue Code 2000

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-----------------------------------|------------------------|---------------------------|
| Revenue from Intermediate Sources | | |

Revenue Code 2001

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------|------------------------|---------------------------|
| Other Financing Sources | | |

Revenue Code 2100

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|----------------------------|------------------------|---|
| Unrestricted Grants-in-Aid | | Revenue recorded as grants by the school administrative unit from an intermediate unit that can be used for any legal purpose desired by the school administrative unit without restriction. Separate accounts may be maintained for general source grants-in-aid that are not related to specific revenue sources of the intermediate governmental unit and/or those assigned to specific sources of revenue as appropriate. |

Revenue Code 2200

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--------------------------|------------------------|--|
| Restricted Grants-in-Aid | | Revenue recorded as grants by the school administrative unit from an intermediate unit that must be used for a categorical or specific purpose. If such money is not completely used by the school administrative unit, it must be returned, usually to the intermediate governmental unit. Separate accounts may be maintained for general sources grants-in-aid that are not related to specific revenue sources of the intermediate governmental unit and for those assigned to specific sources of revenue as appropriate. |

Revenue Code 2800

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--------------------------|------------------------|--|
| Revenue in Lieu of Taxes | | Commitments or payments made out of general revenues by an intermediate governmental unit to the school administrative unit in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation on the same basis as other privately owned property because of action by the intermediate governmental unit. |

Revenue Code 2900

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|--|
| Revenue for/on Behalf of the School Administrative Unit | | Commitments or payments made by an intermediate governmental jurisdiction for the benefit of the school administrative unit or contributions of equipment or supplies. Such revenue includes the payment to a pension fund by the intermediate unit on behalf of a school administrative unit employee for services rendered to the school administrative unit and a contribution of capital assets by an intermediate unit to the school administrative unit. Separate accounts should be maintained to identify the specific nature of the revenue item. |

Revenue Code 3000

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|----------------------------|------------------------|---------------------------|
| Revenue from State Sources | | |

Revenue Code 3100

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|----------------------------|------------------------|--|
| Unrestricted Grants-in-Aid | | Revenue recorded as grants by the school administrative unit from state funds that can be used for any legal purpose desired by the school administrative unit without restriction. Separate accounts may be maintained for general grants-in-aids which are not related to specific revenue sources of the state, and for those assigned to specific sources of revenue as appropriate. |

Revenue Code 3111

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|---|
| State share of the total cost of funding K-12 public education | | State subsidy; this allocation is distributed monthly to the school administrative unit by the state. This amount may also include adjustments, as outlined in statute. |

Revenue Code 3120

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|---|
| Special Education Receipts from the State | | Receipts from the state in payment of special education costs for state wards and state agency clients. Summary code only; no transactions should be recorded here. |

Revenue Code 3121

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|------------------------------|------------------------|---|
| State Agency Client Receipts | Special Elementary | Receipts from the state in payment of special education costs for state agency clients enrolled in elementary grades K-8. |

Revenue Code 3123

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|------------------------------|------------------------|--|
| State Agency Client Receipts | Special Secondary | Receipts from the state in payment of special education costs for state agency clients enrolled in secondary school grades 9-12. |

Revenue Code 3124

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| State Ward Receipts | Special Elementary | Receipts from the state in payment of special education costs for state wards enrolled in secondary school grades K-8. |

Revenue Code 3126

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| State Ward Receipts | Special Secondary | Receipts from the state in payment of special education costs for state wards enrolled in secondary grades 9-12. |

Revenue Code 3130

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| Plantation Interest | | Interest earned by plantation monies held in the State Treasury. May also be called "ministerial funds". |

Revenue Code 3140

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-----------------------------------|------------------------|---|
| Facility Assessment Reimbursement | | Funds received from the Revolving Renovation Fund via the School Facilities Team at the Maine Department of Education for reimbursement of costs for facilities assessment to comply with the Facilities Management Template. |

Revenue Code 3150

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------------|--|
| National Board for Professional Teaching Standards Salary Supplement | National Board Certification | Annual amount paid from GPA per 20-A, 13013-1(4) |

Revenue Code 3160

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|---|
| Reimbursement for Distinguished Educator | | Revenues received by the school administrative unit from the State for reimbursement of salaries and benefits of a school administrative unit employee who is providing services to the Department of Education in a Distinguished Educator capacity. |

Revenue Code 3170

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-----------------------|------------------------|---|
| Apple Computer Buyout | | Revenue received from the State for the Apple Laptop Buyout |

Revenue Code 3200

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--------------------------|------------------------|--|
| Restricted Grants-in-Aid | | Revenue recorded as grants by the school administrative unit from State funds which must be used for a categorical or specific purpose. If such money is not completely used by the school administrative unit, it usually must be returned to the state. Separate accounts may be maintained for general-source grants-in-aid that are not related to specific revenue sources of the state and for those assigned to specific sources of revenue as appropriate. Summary code only; no transactions should be recorded here. |

Revenue Code 3201

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|-------------------------------|---------------------------|
| University of Maine, Muskie School of Public Service | Minding Peas and Quince Grant | |

Revenue Code 3214

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-----------------------------|------------------------|---------------------------|
| Maine Children's Trust Fund | | |

Revenue Code 3215

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| Dental Program | Human Services | Revenues received from the Department of Human Services and other State sources for dental programs. |

Revenue Code 3216

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| Eye Care | Human Services | Revenues received from the Department of Human Services and other State sources for eye care programs. |

Revenue Code 3217

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| Tobacco Settlement | | Private monies received as a result of the tobacco court settlement. May be granted to a health care institution which, in turn, contracts with an SAU to provide funding for a School Health Coordinator. |

Revenue Code 3218

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| J Jag Grant | | Funds from the Department of Corrections |

Revenue Code 3219

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-----------------------|------------------------|---|
| Day Treatment Program | | Funds from the state, billed through Maine State Billing, may be for services to all types of children, not just special ed identified. |

Revenue Code 3221

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|------------------------------|-------------------------------|---------------------------|
| Maine Arts Commission Grants | Partners in Arts and Learning | |

Revenue Code 3222

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------------------|------------------------|---------------------------|
| Maine Historical Society Grants | | |

Revenue Code 3228

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|---------------------------|
| Web Start Up Grants | | |

Revenue Code 3229

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|---------------------------|
| Maine Math and Science Alliance Grants | | |

Revenue Code 3230

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|---|
| Efficiency and Regionalization State Grants | | State grant funds awarded via formal proposals of efficiency/regionalization ideas to the Maine Dept of Education. This includes revenue in support of ADS conversion and other regionalization start up costs. |

Revenue Code 3231

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|---------------------------|
| Regional Planning Committee Travel Grants | | |

Revenue Code 3235

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------|------------------------|-------------------------------------|
| Maine Leadership Grants | | Learning Results Paid from 2071-092 |

Revenue Code 3238

| Title | Subtitle | Description |
|--------------------------------|-----------------|--|
| Adult Education Job Retraining | | Funds sent through Maine Dept of Labor |

Revenue Code 3239

| Title | Subtitle | Description |
|--------------------------|-------------------------------------|--------------------|
| Restricted Grants-in-Aid | ASPIRE for Adult Education Programs | |

Revenue Code 3240

| Title | Subtitle | Description |
|--|-----------------|--|
| Reimbursement for Adult Education Programs | | State reimbursement for a portion of the costs of the following adult education program areas: administration, adult vocational, general adult, adult handicapped, high school completion, and basic literacy. |

Revenue Code 3241

| Title | Subtitle | Description |
|-------------------------|-----------------|--------------------------------|
| School Based Child Care | | Paid through by Human Services |

Revenue Code 3242

| Title | Subtitle | Description |
|-------------------|-----------------|--|
| Other DHHS Grants | | Other specific purpose grants from DHHS not otherwise delineated elsewhere |

Revenue Code 3243

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|------------------------|-----------------|--------------------|
| Healthy Maine Partners | | |

Revenue Code 3244

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|------------------------------------|-----------------|---|
| Per Pupil Professional Development | | Learning Results; State Appropriation 010-05A-6225-74 |

Revenue Code 3245

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|----------------------------------|-----------------|---|
| Teen Sexuality Awareness Program | | Grants from the Department of Human Services. |

Revenue Code 3246

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--------------|-----------------|--------------------|
|--------------|-----------------|--------------------|

Revenue Code 3247

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|----------------------------------|-----------------|--------------------|
| Youth Substance Abuse Prevention | | Funds from DHHS |

Revenue Code 3249

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------------------|------------------------|---------------------------------|
| College Transitions State Grant | | State grant for Adult Education |

Revenue Code 3250

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------------|------------------------|--|
| School Meal Reimbursement | | Reimbursement from State sources for the expenses of school food service operations. |

Revenue Code 3251

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------|------------------------|---|
| Maine Nutrition Network | | USDA Team Nutrition Grant - stipends for teachers working on health curriculum. |

Revenue Code 3257

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------------|------------------------|---|
| State Non-Food Assistance | | Grants from the State for the purchase of equipment for School Food Service Programs. |

Revenue Code 3263

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|---------------------------|
| Essential Substance Abuse Prevention Services | | |

Revenue Code 3264

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| One Maine Grant | | Grants from the Office of Substance Abuse to reduce tobacco and alcohol use in 12 -17 year olds. |

Revenue Code 3265

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-----------------------------------|------------------------|--|
| Agriculture and Natural Resources | | Grants from the State for Agriculture and Natural Resources. |

Revenue Code 3266

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------------------|------------------------|---------------------------|
| High Performance Construction Grant | | |

Revenue Code 3270

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|---|
| Innovative Grants | | Innovative educational grants awarded under State of Maine statute. |

Revenue Code 3271

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|---------------------------|
|---------------------|------------------------|---------------------------|

Revenue Code 3272

| Title | Subtitle | Description |
|------------------|-----------------|--------------------|
| Sun Safety Grant | | Funds from DHHS |

Revenue Code 3280

| Title | Subtitle | Description |
|---------------------|-----------------|-----------------------|
| CAP Building a Team | | Maine Support Network |

Revenue Code 3281

| Title | Subtitle | Description |
|------------------|-----------------|-----------------------|
| Reading Recovery | | Maine Support Network |

Revenue Code 3285

| Title | Subtitle | Description |
|--|-----------------|--------------------|
| National Governor's Association Grant | | |

Revenue Code 3290

| Title | Subtitle | Description |
|-----------------------|-----------------|---|
| Miscellaneous receipt | | Revenue source for current fiscal year not classified elsewhere. |

Revenue Code 3291

| Title | Subtitle | Description |
|----------------------------------|-----------------|--|
| Maine School and Library Network | | Checks will be labeled MeTEAF; paid to ATM sites |

Revenue Code 3292

| Title | Subtitle | Description |
|--------------------------|-----------------|--------------------|
| Essential Services Grant | | |

Revenue Code 3293

| Title | Subtitle | Description |
|--------------------------|-----------------|--------------------|
| Service to Science Grant | | |

Revenue Code 3295

| Title | Subtitle | Description |
|-------------------------------------|-----------------|---|
| Receipts from the University system | | Includes ITV funds; funds for salary of site based coordinator. |

Revenue Code 3296

| Title | Subtitle | Description |
|-----------------------|---------------------|--|
| Miscellaneous Receipt | Great Maine Schools | Receipts via the Mitchell Institute at UMO |

Revenue Code 3297

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-----------------------|------------------------|--|
| Miscellaneous Receipt | | Receipts via USM for stocking healthy snacks in vending machines and otherwise support healthy snacks in school nutrition programs |

Revenue Code 3298

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-----------------------|------------------------|---------------------------|
| Miscellaneous Receipt | | |

Revenue Code 3299

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-----------------------------|------------------------|--|
| Miscellaneous State Receipt | | Miscellaneous State revenue not classified elsewhere |

Revenue Code 3800

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--------------------------|------------------------|--|
| Revenue in Lieu of Taxes | | Commitments or payments made out of general revenues by the State to the school administrative unit in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school administrative unit on the same basis as privately owned property. It would include payment made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to the action by the State. |

Revenue Code 3900

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|---|
| Revenue For/On Behalf of the School Administrative Unit | | Commitments or payments made by the State for the benefit of the school administrative unit, or contributions of equipment or supplies. It includes payments to the Teachers' Retirement Fund by the State on behalf of school administrative unit employees. |

Revenue Code 4000

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|------------------------------|------------------------|---|
| Revenue from Federal Sources | | Summary code only; no transactions should be recorded here. |

Revenue Code 4100

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|--|
| Unrestricted Grants-In-Aid Received Direct From the Federal Government. | | Revenues direct from the Federal Government as grants to the school administrative unit which can be used for any legal purpose desired by the school administrative unit without restriction. |

Revenue Code 4200

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|---|
| Unrestricted Grants-In-Aid Received From the Federal Government Through the State. | | Revenues from the Federal Government through the State as grants which can be used for any legal purpose desired by the school administrative unit without restriction. |

Revenue Code 4300

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|--|
| Restricted Grants-In-Aid Direct From The Federal Government. | | Revenue direct from the Federal Government as grants to the school administrative unit which must be used for a categorical or specific purpose. If such money is not completely used by the school administrative unit, it usually is returned to the governmental units. |

Revenue Code 4310

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|---|
| ROTC | | Federal revenues received directly from the Feds to the SAU in support of ROTC programs |

Revenue Code 4322

| Title | Subtitle | Description |
|------------------------|-----------------|---|
| Maine Indian Education | | ESEA Title IX US DOE grants to local school administrative units. |

Revenue Code 4323

| Title | Subtitle | Description |
|------------------------|-----------------|--|
| Maine Indian Education | | Bureau of Indian Affairs, Johnson-O'Malley Act |

Revenue Code 4326

| Title | Subtitle | Description |
|--------------|-----------------|------------------------------------|
| Impact Aid | | ESEA Title VIII; funds from US DOE |

Revenue Code 4328

| Title | Subtitle | Description |
|--------------|-----------------|---|
| FEMA | | Monies from Federal Emergency Management Agency |

Revenue Code 4340

| Title | Subtitle | Description |
|--------------|-----------------|--------------------|
| E-rate | | |

Revenue Code 4341

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|------------------------------------|
| RUS Grant | | Funds from the USDA for technology |

Revenue Code 4342

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|---------------------------|
| SAMSHA Grant | | \$500 for Town meetings |

Revenue Code 4343

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|------------------------------|------------------------|---------------------------|
| History in Perspective Grant | | |

Revenue Code 4344

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|------------------------|------------------------|---------------------------|
| Emergency Preparedness | REMS Grant | Federal Drawdown |

Revenue Code 4350

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|---------------------------|
| US Dept of Agriculture, Rural Utilities Service | | |

Revenue Code 4360

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------------|------------------------|---------------------------|
| Safe Schools Healthy Students | | |

Revenue Code 4370

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|----------------------------|------------------------|--|
| After School Snack Program | | Federal reimbursement for snacks served after school |

Revenue Code 4380

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|---|
| Summer Food Service Program Operating Revenue | | Federal reimbursement for the operating costs of meals served to eligible students. |

Revenue Code 4390

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|---|
| Small Rural School Achievement Grant | | short name is SRS; distributed to SAUs via electronic transfer (drawdown) |

Revenue Code 4500

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|--|
| Restricted Grants-In-Aid Received From The Federal Government Through the State | | Revenues from the Federal Government through the State as grants to the school administrative unit which must be used for a categorical or specific purpose. Summary code only; no transactions should be recorded here. |

Revenue Code 4501

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--------------|-----------------|-------------------------------|
| Even Start | | ESEA Title I Grants to States |

Revenue Code 4502

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--------------|-----------------|--------------------|
|--------------|-----------------|--------------------|

Revenue Code 4503

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-----------------------------|-----------------|--|
| Comprehensive School Reform | | Title IE Demonstration Grant; may be distributed by the Mitchell Institute |

Revenue Code 4504

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|------------------|-----------------|--|
| Priority Schools | | Title I schools identified as low performing; NCLB Title I Program Improvement |

Revenue Code 4505

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--------------|-----------------|--------------------|
|--------------|-----------------|--------------------|

Revenue Code 4506

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|----------------------------|-----------------|---|
| Advanced Placement Program | | ESEA Title I; this CFDA also includes AP Test Fee Program |

Revenue Code 4507

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|------------------------|-----------------|--------------------|
| Integration of Schools | | CFDA 84.215 |

Revenue Code 4509

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--------------|-----------------|--------------------|
|--------------|-----------------|--------------------|

Revenue Code 4512

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------------------|-----------------|--------------------|
| English Language Acquisition Grants | | Title III |

Revenue Code 4513

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------|-----------------|--------------------|
| Reading First | | NCLB Title I |

Revenue Code 4514

| Title | Subtitle | Description |
|----------------------------|-----------------|--------------------|
| Consortium Incentive Grant | | NCLB Title IC |

Revenue Code 4515

| Title | Subtitle | Description |
|-------------------|-----------------|--------------------|
| Migrant Education | | NCLB Title IC |

Revenue Code 4516

| Title | Subtitle | Description |
|--------------|-----------------|--------------------|
|--------------|-----------------|--------------------|

Revenue Code 4517

| Title | Subtitle | Description |
|---------------|-----------------|--------------------|
| Disadvantaged | | NCLB Title I |

Revenue Code 4518

| Title | Subtitle | Description |
|----------------------------|-----------------|--------------------|
| Title I School Improvement | | CFDA 84.377A |

Revenue Code 4519

| Title | Subtitle | Description |
|--|-----------------|--------------------|
| Teacher Quality Enhancement Pilot Sites | | Title II |

Revenue Code 4520

| Title | Subtitle | Description |
|---------------------------|-----------------|------------------------------|
| Improving Teacher Quality | | NCLB Title IIA; State grants |

Revenue Code 4521

| Title | Subtitle | Description |
|-----------------------|-----------------|--------------------------|
| Substance Abuse Grant | | Title IV funds from DHHS |

Revenue Code 4525

| Title | Subtitle | Description |
|--|------------------|--------------------|
| Title IIA Improving Teacher Quality | State Activities | |

Revenue Code 4528

| Title | Subtitle | Description |
|--------------|-----------------|--------------------|
| Gear-Up | | NCLB Title I |

Revenue Code 4529

| Title | Subtitle | Description |
|--------------|-----------------|--------------------|
| Perkins | State Admin | CFDA 84.243 |

Revenue Code 4530

| Title | Subtitle | Description |
|--|-----------------|--|
| Career and Technical Education - Basic | | Title I, Carl Perkins, basic grants to states for specific use in support of vocational programs; may also use WIA funds |

Revenue Code 4532

| Title | Subtitle | Description |
|-------------------------|-----------------|--------------------|
| Perkins Title 1C Grants | | |

Revenue Code 4533

| Title | Subtitle | Description |
|--|-----------------|--------------------|
| Career and Technical Education - Perkins Target Area | | |

Revenue Code 4534

| Title | Subtitle | Description |
|--|-----------------|--------------------|
| Career and Technical Education - Adult | | |

Revenue Code 4535

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--------------|-----------------|--------------------|
|--------------|-----------------|--------------------|

Revenue Code 4536

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--------------|-----------------|--------------------|
|--------------|-----------------|--------------------|

Revenue Code 4537

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--------------|-----------------|--------------------|
|--------------|-----------------|--------------------|

Revenue Code 4538

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|-----------------|--------------------|
| Tech Prep Education | | Perkins |

Revenue Code 4539

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|-----------------|--------------------|
| Adult Basic Education - Corrections | | |

Revenue Code 4540

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-----------------------|------------------|--------------------|
| Adult Basic Education | Special Projects | CFDA 84.002 |

Revenue Code 4541

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-----------------------|------------------|--------------------|
| Adult Basic Education | State Leadership | CFDA 84.002 |

Revenue Code 4550

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------|-----------------|---|
| Child Nutrition Program | | Revenues from Federal Services for expenses |

Revenue Code 4551

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--------------|-----------------|---------------------------------------|
| School Lunch | Regular | Federal reimbursement for all lunches |

Revenue Code 4552

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--------------|-----------------|---|
| School Lunch | Reduced | Federal reimbursement for all reduced meals |

Revenue Code 4553

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| School Lunch | Free | Federal reimbursement for all free meals |

Revenue Code 4554

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|---|
| School Breakfast | | Federal reimbursement for all breakfast meals |

Revenue Code 4555

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| Special Milk | | Federal reimbursement for Pre Kindergarten and Kindergarten Milk program |

Revenue Code 4557

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|---------------------------|
| Non-Food Assistance | | |

Revenue Code 4558

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------------------|------------------------|---|
| Payments In Lieu of Commodities | | Federal dollars given in lieu of receiving USDA Commodities |

Revenue Code 4559

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--------------------------|------------------------|---|
| Fresh Fruits and Veggies | | USDA Grant; expended under a la carte function 3120 |

Revenue Code 4560

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|---------------------------|
| Special Education Administrative Grant | | |

Revenue Code 4561

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|------------------------------------|------------------------|---------------------------|
| Special Education Discretionary | | |

Revenue Code 4562

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|---------------------------|
| Local Entitlement | | |

Revenue Code 4563

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-----------------------|------------------------|---------------------------|
| Preschool Handicapped | | |

Revenue Code 4564

| Title | Subtitle | Description |
|--|-----------------|---|
| Special Ed Capacity Building and Improvement | | Teamwork for Kids Grant designed to assist schools in building connections between parents, students, administrators for special needs students |

Revenue Code 4565

| Title | Subtitle | Description |
|-------------------|-------------------------|--------------------|
| Special Education | Supervision Enhancement | CFD 84.326 |

Revenue Code 4566

| Title | Subtitle | Description |
|----------------------|-----------------|---|
| Assistive Technology | | Federal office for Special Education and Rehab Services - grants to states; CITE on cash management |

Revenue Code 4567

| Title | Subtitle | Description |
|--------------|-----------------|--------------------|
|--------------|-----------------|--------------------|

Revenue Code 4568

| Title | Subtitle | Description |
|---|-----------------|---|
| Education for Homeless Children and Youth | | Title VII; McKinney-Vento Homeless Assistance Act |

Revenue Code 4569

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--------------|-----------------|--------------------|
|--------------|-----------------|--------------------|

Revenue Code 4570

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------------------|-----------------|--|
| Educational Technology State Grants | | NCLB Title IID (replaces former Tech Literacy Challenge under Title III) |

Revenue Code 4571

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|-----------------|--------------------|
| Technology Literacy | | Title III |

Revenue Code 4572

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--------------|-----------------|---------------------------------------|
| WWATCH | | Title III NCLB funds for LEP students |

Revenue Code 4573

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|-----------------|-------------------------|
| Robert Byrd Honors Scholarship Program | | Title IVA Higher Ed Act |

Revenue Code 4574

| Title | Subtitle | Description |
|-----------------------------------|-----------------|---------------------------|
| Refugee State School Impact Grant | | US Dept of Human Services |

Revenue Code 4575

| Title | Subtitle | Description |
|--------------|-----------------|--------------------|
|--------------|-----------------|--------------------|

Revenue Code 4576

| Title | Subtitle | Description |
|--|-----------------|--------------------|
| Educational Technology Competitive Grant | E Mints | Title IID E Mints |

Revenue Code 4577

| Title | Subtitle | Description |
|---|-----------------|---|
| 21st Century Community Learning Centers | | Title IV B grants for after school programs |

Revenue Code 4578

| Title | Subtitle | Description |
|--------------------|---|--------------------|
| Safe and Drug Free | Community Service for Expelled Students | |

Revenue Code 4579

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|---------------------------|
|---------------------|------------------------|---------------------------|

Revenue Code 4580

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------|------------------------|-----------------------------------|
| Physical Activity Grant | | School Health Promotion/CDS Grant |

Revenue Code 4581

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|---------------------------|
| Adult Education | | Adult Basic Education |

Revenue Code 4582

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|------------------------|------------------------|------------------------------------|
| Adult English Literacy | AEFLA | To be recorded in Adult Ed program |

Revenue Code 4583

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------------------------|------------------------|---|
| Community and School Health Promotion | | Partnership for Healthy Communities (may fund a Health Coordinator or be used for HIV/AIDS Education, as shown on Cash Mgmt report) distributed by Maine Bureau of Health; also called Comprehensive School Health Ed Grants. |

Revenue Code 4584

| Title | Subtitle | Description |
|--------------------|-----------------|---|
| Disease Prevention | | Grant from the Center for Disease Control |

Revenue Code 4585

| Title | Subtitle | Description |
|--------------------|-----------------|--------------------|
| MaineCare/Medicaid | | |

Revenue Code 4586

| Title | Subtitle | Description |
|--|-----------------|---------------------------------|
| Student Leadership HIV Prevention Project Grant | | Honorarium, not an actual grant |

Revenue Code 4587

| Title | Subtitle | Description |
|----------------------------|-----------------|----------------------------|
| School Health Grant Part A | | Center for Disease Control |

Revenue Code 4588

| Title | Subtitle | Description |
|--|-----------------|--------------------|
| Learn and Serve America - Formula grant | | Living Democracy |

Revenue Code 4589

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|---------------------------|
| Learn and Serve America - National Grant | | |

Revenue Code 4590

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-----------------------------------|------------------------|---------------------------|
| Rural Low Income Schools Grant | | short name is RLI |

Revenue Code 4591

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|---------------------------|
| Innovative Education Program Strategies | | Title V |

Revenue Code 4592

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------------|------------------------|-----------------------------------|
| Math and Science Partnerships | | Title IIB recorded under fund 281 |

Revenue Code 4594

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|---------------------------|
| Rape Crisis Grant | | |

Revenue Code 4595

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|---------------------------|
|---------------------|------------------------|---------------------------|

Revenue Code 4597

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|------------------------|------------------------|---------------------------|
| Service Learning Grant | | Kids' Consortium |

Revenue Code 4598

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|--|
| Katrina Hurricane Relief Grant for Displaced Students | | Elementary and Secondary Education Hurricane Relief - Temporary Emergency Impact Aid for Displaced Students from US DOE |

Revenue Code 4599

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|------------------------------|------------------------|---|
| Miscellaneous Federal Grants | | One time grants from the Feds or other small grants not assigned a revenue code in this handbook. |

Revenue Code 4700

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|---|
| Grants-In-Aid From the Federal Government Through Other Agencies | | Revenues from the Federal Government through an intermediate agency. |

Revenue Code 4710

| Title | Subtitle | Description |
|--------------|-----------------|--------------------|
|--------------|-----------------|--------------------|

Revenue Code 4720

| Title | Subtitle | Description |
|--------------|-----------------|--------------------|
|--------------|-----------------|--------------------|

| | | |
|--|--|--|
| Safe and Drug Free Schools and Communities Grant | | Title IV money distributed to schools via community agencies |
|--|--|--|

Revenue Code 4721

| Title | Subtitle | Description |
|--------------|-----------------|--------------------|
|--------------|-----------------|--------------------|

| | | |
|------------------------|--|---|
| Reconnecting the Youth | | Federal funds via Office of Substance Abuse through Maine Youth Suicide Prevention Program; may be distributed through community health centers |
|------------------------|--|---|

Revenue Code 4730

| Title | Subtitle | Description |
|--------------|-----------------|--------------------|
|--------------|-----------------|--------------------|

| | | |
|---|--|--|
| Grants from the Federal Government through Another Agency | | |
|---|--|--|

Revenue Code 4740

| Title | Subtitle | Description |
|--------------|-----------------|--------------------|
|--------------|-----------------|--------------------|

| | | |
|-----------------------------|---------------------------------|---|
| Miscellaneous Federal Grant | Department of Homeland Security | Distributed by Maine Emergency Management |
|-----------------------------|---------------------------------|---|

Revenue Code 4741

| Title | Subtitle | Description |
|------------------------------|-----------------|-----------------------------------|
| Skin Cancer Prevention Grant | | CDC funds distributed through DHS |

Revenue Code 4742

| Title | Subtitle | Description |
|-------------------------------|-----------------|--|
| Drug Free Communities Project | | CFDA 93.276 from Substance Abuse and Mental Health Services (DHHS) |

Revenue Code 4751

| Title | Subtitle | Description |
|--------------|-----------------|--|
| PEP Grant | | Distributed by US DOE via community hospitals under Title IVD to support Physical Education programs. Funds are to be used for a one-time purchase of equipment. |

Revenue Code 4760

| Title | Subtitle | Description |
|--------------|-----------------|------------------------------|
| QZAB | | Federal funds for renovation |

Revenue Code 4800

| Title | Subtitle | Description |
|--------------------------|-----------------|---|
| Revenue In Lieu of Taxes | | Commitments or payments made out of general revenues by the Federal Government to the school administrative unit in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school administrative unit on the same basis as privately owned property or other tax base. It would include payment made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the Federal Government unit. |

Revenue Code 4810

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|---|
| Impact Aid | | School administrative units that provide free public elementary or secondary education may apply to the Federal Government for this aid. Generally, assistance is provided: 1) To districts where an aggregate of ten percent or more of the assessed valuation of all real property in the school district as of the time(s) of acquisition) has been acquired by the Federal Government since 1938 and the district is not being substantially compensated by revenue from activities on the eligible Federal property; 2) to districts where at least three percent or 400 of the total number of pupils in average daily attendance (ADA) live on Federal property including Indian lands and/or have a parent who works on Federal property or is on active duty in the uniformed services; or 3) to districts in which there is a sudden and substantial increase in attendance of military dependents. |

Revenue Code 4900

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|---|
| Revenue For/On Behalf of the School Administrative Unit | | Commitments or payments made by the Federal Government for the benefit of the school administrative unit, or contributions of equipment or supplies. It includes a contribution of fixed assets by a Federal governmental unit to the school administrative unit and foods donated by the Federal Government to the school administrative unit. |

Revenue Code 5000

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------|------------------------|---------------------------|
| Other Financing Sources | | |

Revenue Code 5001

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------|-----------------|--------------------|
| Other Financing Sources | | |

Revenue Code 5002

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------|-----------------|--------------------|
| Other Financing Sources | | |

Revenue Code 5003

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------|-----------------|--------------------|
| Other Financing Sources | | |

Revenue Code 5004

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------|-----------------|--------------------|
| Other Financing Sources | | |

Revenue Code 5005

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------|-----------------|--------------------|
| Other Financing Sources | | |

Revenue Code 5006

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------|-----------------|--------------------|
| Other Financing Sources | | |

Revenue Code 5007

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------|-----------------|--------------------|
| Other Financing Sources | | |

Revenue Code 5008

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------|-----------------|--------------------|
| Other Financing Sources | | |

Revenue Code 5009

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------|-----------------|--------------------|
| Other Financing Sources | | |

Revenue Code 5010

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------|-----------------|--------------------|
| Other Financing Sources | | |

Revenue Code 5100

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| Issuance of Bonds | | Used to record the face amount of bonds that are issued. Short-term debt proceeds should not be classified as revenue. When a school administrative unit issues short-term debt (debt with a duration of less than 12 months) that is to be repaid from governmental funds, a liability (notes payable) should be recorded in the balance sheet of the fund responsible for repayment of the debt. |

Revenue Code 5110

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|---|
| Bond principal | | Used to record the face amount on bonds sold. |

Revenue Code 5120

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|--|
| Premium or Discount on the Issuance of Bonds | | Proceeds from that portion of the sale price of bonds in excess of or below their par value. The premium or discount represents an adjustment of the interest rate and will be amortized using an expenditure account or a revenue account for Amortization of Premium on Issuance of Bonds. |

Revenue Code 5200

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| Fund Transfers | | Used to classify operating transfers from other funds of the school administrative unit. |

Revenue Code 5201

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| Fund Transfers | General Fund | Used to classify operating transfers from the school administrative unit's general fund to other funds of the school administrative unit. Not to be used as a revenue source to fund 100 |

Revenue Code 5202

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|---|
| Fund Transfers | Capital Projects Fund | Used to classify operating transfers from the capital projects fund to the general fund for expenses incurred in the capital project that are allowable to be reimbursed by bond proceeds. Not to be used as a revenue source to fund 300 |

Revenue Code 5203

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| Fund Transfers | Special Revenue Fund | Used to classify operating transfers from special revenue funds to the school administrative unit's general fund. Not to be used as a revenue source to fund 200 |

Revenue Code 5204

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| Fund Transfers | School Lunch Fund | Used to classify operating transfers from the school lunch fund to reimburse the general fund of the school administrative unit. Not to be used as a revenue source to fund 293 or 600 |

Revenue Code 5205

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|---|
| Fund Transfers | Adult Education | Used to classify operating transfers from the Adult Education fund to the school administrative unit's general fund. Not to be used as a revenue source to fund 150 |

Revenue Code 5206

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| Fund Transfers | Minor Capital Projects | Not to be used as a revenue source to fund 400 |

Revenue Code 5207

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| Fund Transfers | Student Activity Funds | Not to be used as a revenue source to fund 900 |

Revenue Code 5209

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| Interfund Transfer | | Use for transferring funds within the same fund family; use for REAP transfers |

Revenue Code 5300

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|--|
| Proceeds From the Disposal of Real or Personal Property | | Proceeds from the disposal of school property of compensation for the loss of real or personal property. This account should only be used for proceeds from the disposal of assets that do not have significant value. |

Revenue Code 5301

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| Insurance Proceeds | Real Property | Proceeds received as compensation for the loss of real property. |

Revenue Code 5302

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| Insurance Proceeds | Other | Proceeds received as compensation for the loss of fixed assets other than real property. |

Revenue Code 5305

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---|------------------------|---------------------------|
| Proceeds From the Disposal of Real or Personal Property | Sale of Bus | |

Revenue Code 5400

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|---|
| Loan Proceeds | | Proceeds from loans greater than 12 months. Operating loans of less than 12 months should be classified as a liability account. |

Revenue Code 5420

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------|------------------------|--|
| Loans for Bus Purchases | | Proceeds of short term loans for the purchase of school buses. |

Revenue Code 5430

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------------------|------------------------|--|
| Loans For Repairs & Replacement | | Proceeds of loans for the maintenance of plant and minor remodeling, including loans from the Revolving Renovation Fund. |

Revenue Code 5440

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-----------------------------|------------------------|--|
| Loans for Building Projects | | Proceeds of loans for construction projects borrowed in anticipation of bond sales . |

Revenue Code 5500

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|------------------------|------------------------|-------------------------------|
| Capital Lease Proceeds | | Proceeds from capital leases. |

Revenue Code 5600

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-------------------------------|------------------------|---|
| Other Long-Term Debt Proceeds | | Proceeds from other long-term debt instruments not captured in the preceding codes. Includes Bond Anticipation Notes. |

Revenue Code 6000

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|---------------------------|
| Other Items | | |

Revenue Code 6100

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|-----------------------|------------------------|--|
| Capital Contributions | | Capital assets acquired as the result of a donation or bequest of an individual, estate, other government, a corporation or an affiliate organization. |

Revenue Code 6200

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|--|------------------------|---|
| Amortization of Premium on Issuance of Bonds | | Credit entries associated with the amortization of debt premiums in connection with the issuance of debt. |

Revenue Code 6300

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| Special Items | | Used to classify special items in accordance with GASB Statement 34. Included are transactions or events within the control of the school administrative unit that are either unusual in nature or infrequent in occurrence. For some units, these include the sale of certain general governmental capital assets; sale of infrastructure assets; or significant forgiveness of debt by a financial institution. Special items may also include events that are not within the control of the school administrative unit. |

Revenue Code 6400

| <i>Title</i> | <i>Subtitle</i> | <i>Description</i> |
|---------------------|------------------------|--|
| Extraordinary Items | | Used to classify items in accordance with GASB 34. Included are transactions or events that are outside the control of the school administrative unit and are BOTH unusual in nature and infrequent in occurrence. For some school administrative units, these include insurance proceeds to cover significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hail storm insurance proceeds to cover costs related to an environmental disaster; or a large bequest to a small government by a private citizen. |