Revenue Code Report

Revenue Code 1000

Title	Subtitle	Description
Revenue From Local Sources		Summary revenue code

Revenue Code 1100

Title	Subtitle	Description
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

Title	Subtitle	Description
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

Title	Subtitle	Description
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*

Title	*Subtitle*	*Description*
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*

Title	*Subtitle*	*Description*
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*

Title	*Subtitle*	*Description*
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*

Title	*Subtitle*	*Description*
Ad Valorem Taxes Levied/Assessed by the SAD or CSD	Local funds raised to support school nutrition programs	

Revenue Code *1120*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	*Subtitle*	*Description*
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*

Title	*Subtitle*	*Description*
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*

Title	*Subtitle*	*Description*
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*

Title	*Subtitle*	*Description*
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*

Title	*Subtitle*	*Description*
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*

Title	*Subtitle*	*Description*
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*

Title	*Subtitle*	*Description*
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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 an services. Separate accounts may be maintained for general sales tax and for selective sales taxes.

Revenue Code *1230*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
Tuition From School Administrative Units Outside the State		Summary code only; no transactions should be posted here.

Revenue Code *1332*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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 *1340*

Title	*Subtitle*	*Description*
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*

Title	*Subtitle*	*Description*
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*

Title	*Subtitle*	*Description*
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 form 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*

Title	*Subtitle*	*Description*
Summer School		Tuition revenue summer school programs, to include CTE .

Revenue Code *1361*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
Driver Education Fees		Fees for driver education programs during the regular school year.

Revenue Code *1380*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
Career and Technical Education Assessment Revenue		

Revenue Code *1382*

Title	***Subtitle***	***Description***
Career and Technical Education Assessment Revenue		

Revenue Code *1383*

Title	***Subtitle***	***Description***
Career and Technical Education Assessment Revenue		

Revenue Code *1384*

Title	***Subtitle***	***Description***
Career and Technical Education Assessment Revenue		

Revenue Code *1385*

Title	*Subtitle*	*Description*
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*

Title	*Subtitle*	*Description*
Career and Technical Education Assessments for Adult Education		

Revenue Code *1390*

Title	*Subtitle*	*Description*
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*

Title	*Subtitle*	*Description*
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*

Title	*Subtitle*	*Description*
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*

Title	*Subtitle*	*Description*
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*

Title	*Subtitle*	*Description*
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*

Title	*Subtitle*	*Description*
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*

Title	*Subtitle*	*Description*
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*

Title	***Subtitle***	***Description***
Transportation Fees From Individuals		Revenue from individuals in payment of transporting students to and from school and school activities.

Revenue Code *1420*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
Transportation Fees from Other School Administrative Units Within the State	Special Education	Revenues for transportation of special education students

Revenue Code *1430*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
Transportation Fees from Other School Administrative Units Outside the State	Special Education	Revenue for transportation of special education students

Revenue Code *1440*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
Transportation Fees from Other Private Sources	Special Education	Revenue for transportation of special education students

Revenue Code *1500*

Title	***Subtitle***	***Description***
Investment Income		Revenue received from short-term and long-term investments.

Revenue Code *1510*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
Interest on Investments		

Revenue Code *1512*

Title	***Subtitle***	***Description***
Interest on Investments		

Revenue Code *1520*

Title	***Subtitle***	***Description***
Dividends on Investments		Revenue from dividends on stocks held for investments.

Revenue Code *1530*

Title	***Subtitle***	***Description***
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*

Title	*Subtitle*	*Description*
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*

Title	*Subtitle*	*Description*
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*

Title	*Subtitle*	*Description*
Investment Income from Real Property		Revenue for rental, use charges, and other income on real property held for investment purposes.

Revenue Code *1600*

Title	*Subtitle*	*Description*
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*

Title	*Subtitle*	*Description*
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
Daily Sales	School Breakfast Program	Revenue from students for the sale of reimbursable breakfasts as part of the School Breakfast Program.

Revenue Code *1613*

Title	***Subtitle***	***Description***
Daily Sales	Special Milk Program	Revenue from students for the sale of reimbursable milk as part of the Special Milk Program.

Revenue Code *1614*

Title	***Subtitle***	***Description***
Daily Sales	After-School Program	Revenue from students from the sale of reimbursable costs from after-school programs.

Revenue Code *1620*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
Daily Sales - Non Reimbursable Food Service Programs		

Revenue Code *1622*

Title	***Subtitle***	***Description***
Daily Sales - Non Reimbursable Food Service Programs		

Revenue Code *1630*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
Daily Sales	Summer Food Program	Revenue from students from the sale of reimbursable costs from summer programs.

Revenue Code *1701*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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 *1711*

Title	***Subtitle***	***Description***
Admissions	Elementary Event Admission Receipts	Revenue from patrons of a school sponsored activity such as a concert or football game.

Revenue Code *1712*

Title	***Subtitle***	***Description***
Admissions	Secondary Event Admission Receipts	Revenue from patrons of a school sponsored activity such as a concert or football game.

Revenue Code *1720*

Title	***Subtitle***	***Description***
Bookstore Sales		Revenue from sales by students or student-sponsored bookstores.

Revenue Code *1731*

Title	***Subtitle***	***Description***
Student Organization Membership Dues and Fees	Elementary	Revenue from students for memberships in school clubs or organizations.

Revenue Code *1732*

Title	***Subtitle***	***Description***
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	Transportation for co and extra activities paid by other organizations

Revenue Code *1792*

Title	*Subtitle*	*Description*
Other Activity Income	Secondary Activity Transportation Paid by Other Organizations	Transportation for co and extra activities paid by other organizations

Revenue Code *1800*

Title	*Subtitle*	*Description*
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*

Title	*Subtitle*	*Description*
Other Revenue From Local Sources		Other revenue from local sources which are not classified above.

Revenue Code *1901*

Title	*Subtitle*	*Description*
Other Revenue from Local Sources		Miscellaneous revenues and fees not accounted for elsewhere

Revenue Code *1905*

Title	***Subtitle***	***Description***
Other Revenue from Local Sources for Adult Education Programs		Miscellaneous adult education receipts not classified elsewhere, to inlcude ITV receipts.

Revenue Code *1910*

Title	***Subtitle***	***Description***
Rentals		Revenue from the rental of either real or personal property owned by the school administrative unit.

Revenue Code *1920*

Title	***Subtitle***	***Description***
Contributions and Donations From Private Sources		

Revenue Code *1921*

Title	***Subtitle***	***Description***
Contributions and Donations From Private Sources		

Revenue Code *1922*

Title	***Subtitle***	***Description***
Contributions and Donations From Private Sources		

Revenue Code *1923*

Title	***Subtitle***	***Description***
Contributions and Donations From Private Sources		

Revenue Code *1924*

Title	***Subtitle***	***Description***
Contributions and Donations From Private Sources		

Revenue Code *1925*

Title	***Subtitle***	***Description***
Contributions and Donations From Private Sources		

Revenue Code *1926*

Title	***Subtitle***	***Description***
Contributions and Donations from Private Sources		

Revenue Code *1927*

Title	***Subtitle***	***Description***
Contributions and Donations from Private Sources		

Revenue Code *1928*

Title	***Subtitle***	***Description***
Contributions and Donations from Private Sources		

Revenue Code *1929*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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 *1941*

Title	***Subtitle***	***Description***
Textbook Sales	Elementary	Revenue to the school administrative unit from the sale of textbooks.

Revenue Code *1942*

Title	***Subtitle***	***Description***
Textbook Rentals	Secondary	Revenue to the school administrative unit from the rental of textbooks.

Revenue Code *1943*

Title	***Subtitle***	***Description***
Textbook Sales	Adult Education	

Revenue Code *1950*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	*Subtitle*	*Description*
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*

Title	*Subtitle*	*Description*
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 *1981*

Title	*Subtitle*	*Description*
Refund of Prior Year's Expenditures	Elementary	Expenditures that occurred in the previous year but are refunded in the current year.

Revenue Code *1982*

Title	*Subtitle*	*Description*
Refund of Prior Year's Expenditures	Secondary	Expenditures that occurred in the previous year but are refunded in the current year.

Revenue Code *1983*

Title	*Subtitle*	*Description*
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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 *1991*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
Miscellaneous	Sales and Refunds - Operations and Maintenance of Plant	Revenues received from property services provided

Revenue Code *2000*

Title	***Subtitle***	***Description***
Revenue from Intermediate Sources		

Revenue Code *2001*

Title	***Subtitle***	***Description***
Other Financing Sources		

Revenue Code *2100*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
Revenue from State Sources		

Revenue Code *3100*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
Plantation Interest		Interest earned by plantation monies held in the State Treasury. May also be called "ministerial funds".

Revenue Code *3140*

Title	***Subtitle***	***Description***
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*

Title	*Subtitle*	*Description*
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*

Title	*Subtitle*	*Description*
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*

Title	*Subtitle*	*Description*
Apple Computer Buyout		Revenue received from the State for the Apple Laptop Buyout

Revenue Code *3200*

Title	*Subtitle*	*Description*
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*

Title	***Subtitle***	***Description***
University of Maine, Muskie School of Public Service	Minding Peas and Quince Grant	

Revenue Code *3214*

Title	***Subtitle***	***Description***
Maine Children's Trust Fund		

Revenue Code *3215*

Title	***Subtitle***	***Description***
Dental Program	Human Services	Revenues received from the Department of Human Services and other State sources for dental programs.

Revenue Code *3216*

Title	***Subtitle***	***Description***
Eye Care	Human Services	Revenues received from the Department of Human Services and other State sources for eye care programs.

Revenue Code *3217*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
J Jag Grant		Funds from the Department of Corrections

Revenue Code *3219*

Title	***Subtitle***	***Description***

Revenue Code *3221*

Title	***Subtitle***	***Description***
Maine Arts Commission Grants	Partners in Arts and Learning	

Revenue Code *3222*

Title	***Subtitle***	***Description***
Maine Historical Society Grants		

Revenue Code *3228*

Title	***Subtitle***	***Description***
Web Start Up Grants		

Revenue Code *3229*

Title	***Subtitle***	***Description***
Maine Math and Science Alliance Grants		

Revenue Code *3230*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
Regional Planning Committee Travel Grants		

Revenue Code *3235*

Title	***Subtitle***	***Description***
Maine Leadership Grants		Learning Results Paid from 2071-092

Revenue Code *3237*

Title	***Subtitle***	***Description***
Adult Education Job Retraining		Funds from local workforce investment act boards

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*

Title	***Subtitle***	***Description***
Healthy Maine Partners		

Revenue Code *3244*

Title	***Subtitle***	***Description***
Per Pupil Professional Development		Learning Results; State Appropriation 010-05A-6225-74

Revenue Code *3245*

Title	***Subtitle***	***Description***
Teen Sexuality Awareness Program		Grants from the Department of Human Services.

Revenue Code *3246*

Title	***Subtitle***	***Description***

Revenue Code *3247*

Title	***Subtitle***	***Description***
Youth Substance Abuse Prevention		Funds from DHHS

Revenue Code *3248*

Title	***Subtitle***	***Description***
Case Management		

Revenue Code *3249*

Title	***Subtitle***	***Description***
College Transitions State Grant		State grant for Adult Education

Revenue Code *3250*

Title	***Subtitle***	***Description***
School Meal Reimbursement		Reimbursement from State sources for the expenses of school food service operations.

Revenue Code *3251*

Title	***Subtitle***	***Description***
Maine Nutrition Network		USDA Team Nutrition Grant - stipends for teachers working on health curriculum.

Revenue Code *3257*

Title	***Subtitle***	***Description***
State Non-Food Assistance		Grants from the State for the purchase of equipment for School Food Service Programs.

Revenue Code *3263*

Title	***Subtitle***	***Description***
Essential Substance Abuse Prevention Services		

Revenue Code *3264*

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

Revenue Code *3265*

Title	***Subtitle***	***Description***
Agriculture and Natural Resources		Grants from the State for Agriculture and Natural Resources.

Revenue Code *3266*

Title	***Subtitle***	***Description***
High Performance Construction Grant		

Revenue Code *3270*

Title	***Subtitle***	***Description***
Innovative Grants		Innovative educational grants awarded under State of Maine statute.

Revenue Code *3271*

Title	***Subtitle***	***Description***

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 *3294*

Title	***Subtitle***	***Description***
H1N1 Vaccine		Funds from CDC via DHHA

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*

Title	***Subtitle***	***Description***
Miscellaneous Receipt		Receipts via USM for stocking healthy snacks in vending machines and otherwise support healthy snacks in school nutrition programs

Revenue Code *3298*

Title	***Subtitle***	***Description***
Miscellaneous Receipt		

Revenue Code *3299*

Title	***Subtitle***	***Description***
Miscellaneous State Receipt		Miscellaneous State revenue not classified elsewhere

Revenue Code *3800*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
Revenue from Federal Sources		Summary code only; no transactions should be recorded here.

Revenue Code *4100*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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 *4211*

Title	***Subtitle***	***Description***
ARRA Stabilization Funds		Temporary Funds from USDOE

Revenue Code *4250*

Title	***Subtitle***	***Description***
ARRA School Nutrition Equipment Grants		

Revenue Code *4300*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
RUS Grant		Funds from the USDA for technology

Revenue Code *4342*

Title	***Subtitle***	***Description***
SAMSHA Grant		$500 for Town meetings

Revenue Code *4343*

Title	***Subtitle***	***Description***
History in Perspective Grant		

Revenue Code *4344*

Title	***Subtitle***	***Description***
Emergency Preparedness	REMS Grant	Federal Drawdown

Revenue Code *4346*

Title	***Subtitle***	***Description***
DEP/EPA Grant for Fuel Fired Bus Heaters		

Revenue Code *4347*

Title	***Subtitle***	***Description***
Improving Literacy through School Libraries		

Revenue Code *4350*

Title	***Subtitle***	***Description***
US Dept of Agriculture, Rural Utilities Service		

Revenue Code *4360*

Title	***Subtitle***	***Description***
Safe Schools Healthy Students		

Revenue Code *4370*

Title	***Subtitle***	***Description***
After School Snack Program		Federal reimbursement for snacks served after school

Revenue Code *4380*

Title	***Subtitle***	***Description***
Summer Food Service Program Operating Revenue		Federal reimbursement for the operating costs of meals served to eligible students.

Revenue Code *4390*

Title	***Subtitle***	***Description***
Small Rural School Achievement Grant		short name is SRS; distributed to SAUs via electronic transfer (drawdown)

Revenue Code *4500*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
Even Start		ESEATitle I Grants to States

Revenue Code *4502*

Title	***Subtitle***	***Description***

Revenue Code *4503*

Title	***Subtitle***	***Description***
Comprehensive School Reform		Title IE Demonstration Grant; may be distributed by the Mitchell Institute

Revenue Code *4504*

Title	***Subtitle***	***Description***
Priority Schools		Title I schools identified as low performing; NCLB Title I Program Improvement

Revenue Code *4505*

Title	***Subtitle***	***Description***

Revenue Code *4506*

Title	***Subtitle***	***Description***
Advanced Placement Program		ESEA Title I; this CFDA also includes AP Test Fee Program

Revenue Code *4507*

Title	***Subtitle***	***Description***
Integration of Schools		CFDA 84.215

Revenue Code *4509*

Title	***Subtitle***	***Description***

Revenue Code *4512*

Title	***Subtitle***	***Description***
English Language Acquisition Grants		Title III

Revenue Code *4513*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
Perkins 8.5 Reserve		

Revenue Code *4536*

Title	***Subtitle***	***Description***

Revenue Code *4537*

Title	***Subtitle***	***Description***

Revenue Code *4538*

Title	***Subtitle***	***Description***
Tech Prep Education		Perkins

Revenue Code *4539*

Title	***Subtitle***	***Description***
Adult Basic Education - Corrections		

Revenue Code *4540*

Title	***Subtitle***	***Description***
Adult Basic Education	Special Projects	CFDA 84.002

Revenue Code *4541*

Title	***Subtitle***	***Description***
Adult Basic Education	State Leadership	CFDA 84.002

Revenue Code *4550*

Title	***Subtitle***	***Description***
Child Nutrition Program		Revenues from Federal Services for expenses

Revenue Code *4551*

Title	***Subtitle***	***Description***
School Lunch	Regular	Federal reimbursement for all lunches

Revenue Code *4552*

Title	***Subtitle***	***Description***
School Lunch	Reduced	Federal reimbursement for all reduced meals

Revenue Code *4553*

Title	***Subtitle***	***Description***
School Lunch	Free	Federal reimbursement for all free meals

Revenue Code *4554*

Title	***Subtitle***	***Description***
School Breakfast		Federal reimbursement for all breakfast meals

Revenue Code *4555*

Title	***Subtitle***	***Description***
Special Milk		Federal reimbursement for Pre Kindergarten and Kindergarten Milk program

Revenue Code *4557*

Title	***Subtitle***	***Description***
Non-Food Assistance		

Revenue Code *4558*

Title	***Subtitle***	***Description***
Payments In Lieu of Commodities		Federal dollars given in lieu of receiving USDA Commodities

Revenue Code *4559*

Title	***Subtitle***	***Description***
Fresh Fruits and Veggies		USDA Grant; expended under a la carte function 3120

Revenue Code *4560*

Title	***Subtitle***	***Description***
Special Education Administrative Grant		

Revenue Code *4561*

Title	***Subtitle***	***Description***
Special Education Discretionary		

Revenue Code *4562*

Title	***Subtitle***	***Description***
Local Entitlement		

Revenue Code *4563*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***

Revenue Code *4570*

Title	***Subtitle***	***Description***
Educational Technology State Grants		NCLB Title IID (replaces former Tech Literacy Challenge under Title III)

Revenue Code *4571*

Title	***Subtitle***	***Description***
Technology Literacy		Title III

Revenue Code *4572*

Title	***Subtitle***	***Description***
WWATCH		Title III NCLB funds for LEP students

Revenue Code *4573*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***

Revenue Code *4580*

Title	***Subtitle***	***Description***
Physical Activity Grant		School Health Promotion/CDS Grant

Revenue Code *4581*

Title	***Subtitle***	***Description***
Adult Education		Adult Basic Education

Revenue Code *4582*

Title	***Subtitle***	***Description***
Adult English Literacy	AEFLA	To be recorded in Adult Ed program

Revenue Code *4583*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
Learn and Serve America - National Grant		

Revenue Code *4590*

Title	***Subtitle***	***Description***
Rural Low Income Schools Grant		short name is RLI

Revenue Code *4591*

Title	***Subtitle***	***Description***
Innovative Education Program Strategies		Title V

Revenue Code *4592*

Title	***Subtitle***	***Description***
Math and Science Partnerships		Title IIB recorded under fund 281

Revenue Code *4594*

Title	***Subtitle***	***Description***
Rape Crisis Grant		

Revenue Code *4595*

Title	***Subtitle***	***Description***

Revenue Code *4597*

Title	***Subtitle***	***Description***
Service Learning Grant		Kids' Consortium

Revenue Code *4598*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
Miscellaneous Federal Grants		One time grants from the Feds or other small grants not assigned a revenue code in this handbook.

Revenue Code *4700*

Title	***Subtitle***	***Description***
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 *4731*

Title	***Subtitle***	***Description***
AP 4 All		Funds provided via USM

Revenue Code *4732*

Title	***Subtitle***	***Description***
High Risk Drinking Prevention		Funds provided via Office of Substance Abuse CFDA 16.727

Revenue Code *4739*

Title	***Subtitle***	***Description***
Gear Up Mini Grant		

Revenue Code *4740*

Title	***Subtitle***	***Description***
Miscellaneous Federal Grant	Department of Homeland Security	Distributed by Maine Emergency Management 97.067 CFDA

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 *4743*

Title	***Subtitle***	***Description***
Newborn Hearing Screening		Funds via DHHS

Revenue Code *4744*

Title	***Subtitle***	***Description***
Substance Abuse Prevention Services		Funds via DHHS Title V and XIX CFDA 93.243 and 93.959

Revenue Code *4748*

Title	***Subtitle***	***Description***
Bullying Prevention		Safe and Drug Free School Money

Revenue Code *4749*

Title	***Subtitle***	***Description***
Educating Children with Autism Spectrum Disorders		

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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
Other Financing Sources		

Revenue Code *5001*

Title	***Subtitle***	***Description***
Other Financing Sources		

Revenue Code *5002*

Title	***Subtitle***	***Description***
Other Financing Sources		

Revenue Code *5003*

Title	***Subtitle***	***Description***
Other Financing Sources		

Revenue Code *5004*

Title	***Subtitle***	***Description***
Other Financing Sources		

Revenue Code *5005*

Title	***Subtitle***	***Description***
Other Financing Sources		

Revenue Code *5006*

Title	***Subtitle***	***Description***
Other Financing Sources		

Revenue Code *5007*

Title	***Subtitle***	***Description***
Other Financing Sources		

Revenue Code *5008*

Title	***Subtitle***	***Description***
Other Financing Sources		

Revenue Code *5009*

Title	***Subtitle***	***Description***
Other Financing Sources		

Revenue Code *5010*

Title	***Subtitle***	***Description***
Other Financing Sources		

Revenue Code *5100*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
Bond principal		Used to record the face amount on bonds sold.

Revenue Code *5120*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
Fund Transfers		Used to classify operating transfers from other funds of the school administrative unit.

Revenue Code *5201*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
Fund Transfers	Minor Capital Projects	Not to be used as a revenue source to fund 400

Revenue Code *5207*

Title	***Subtitle***	***Description***
Fund Transfers	Student Activity Funds	Not to be used as a revenue source to fund 900

Revenue Code *5209*

Title	***Subtitle***	***Description***
Interfund Transfer		Use for transferring funds within the same fund family; use for REAP transfers

Revenue Code *5300*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
Insurance Proceeds	Real Property	Proceeds received as compensation for the loss of real property.

Revenue Code *5302*

Title	***Subtitle***	***Description***
Insurance Proceeds	Other	Proceeds received as compensation for the loss of fixed assets other than real property.

Revenue Code *5305*

Title	***Subtitle***	***Description***
Proceeds From the Disposal of Real or Personal Property	Sale of Bus	

Revenue Code *5309*

Title	***Subtitle***	***Description***
Proceeds from Disposal of Real Property		Sale of Apple Laptops, originally provided by State

Revenue Code *5400*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
Loans for Bus Purchases		Proceeds of short term loans for the purchase of school buses.

Revenue Code *5430*

Title	***Subtitle***	***Description***
Loans For Repairs & Replacement		Proceeds of loans for the maintenance of plant and minor remodeling, including loans from the Revolving Renovation Fund.

Revenue Code *5439*

Title	***Subtitle***	***Description***
ARRA QZAB Loan		Valid through FY 12 only

Revenue Code *5440*

Title	***Subtitle***	***Description***
Loans for Building Projects		Proceeds of loans for construction projects borrowed in anticipation of bond sales .

Revenue Code *5490*

Title	***Subtitle***	***Description***
Miscellaneous Loan		

Revenue Code *5500*

Title	***Subtitle***	***Description***
Capital Lease Proceeds		Proceeds from capital leases.

Revenue Code *5600*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
Other Items		

Revenue Code *6100*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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*

Title	***Subtitle***	***Description***
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.

Title	***Subtitle***	***Description***
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.