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## *Required Object Code Report*

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*Object ID*                    1000

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries	Amounts paid to professional educational staff, both permanent and temporary, of the school administrative unit, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school administrative unit. This is a summary code only; no transactions should be recorded here.

*Object ID*                    1010

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries Paid to Professionals	This category is inclusive of teachers, guidance counselors, librarians, and nurses.

*Object ID*                    1020

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries Paid to Instructional Aides or Assistants	

*Object ID*                    1040

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries Paid to Administrators	Amounts paid to full and part-time employees who are in lead administrative positions that may require, at the state or local level, a minimum of a Baccalaureate degree. Examples of these types of positions include: Superintendent, Principal, Special Education Director, Career and Technical Education Director, Adult Education Director.

*Object ID*                    1180

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries of Regular Employees	Amounts paid to full-time and part-time employees who are in support positions that do not require (at a state or local level), a minimum of a Baccalaureate degree. Examples of positions to be coded here include: secretaries, clerical staff, custodians, bus drivers, fiscal staff (payroll, accounts payable), food service staff, maintenance staff. If detail is desired around specific positions, the following may be used but is not required for Federal or State reporting: groundworkers - 1181 maintenance workers - 1182.

*Object ID*                    1200

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries of Temporary Employees	Full-time, part-time, and prorated portions of the costs for work performed by employees of the school administrative unit who are hired on a temporary or substitute basis.

*Object ID*                    1210

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries of Temporary Employees Paid to Tutors	

*Object ID*                    1230

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Salaries of Temporary Employees Paid to Substitutes	Expenditures for instructional staff substitutes.

*Object ID*                    1500

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Stipends paid	Flat amounts paid to employees/school committee members on a one-time or periodic basis. Examples include: Coaches, extra-curricular/co-curricular, department heads, team leaders, mentors. If greater detail is requested around specific stipends, the following may be utilized and some are required for Federal and State reporting: Department Head Stipends - 1510; Curriculum Stipends - 1520; Assessment Stipends - 1530; Athletic Stipends - 1540; Activity Stipends - 1550; Teacher Leader Stipends - 1560

*Object ID*                    1510

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Stipends Paid - Department Head	

*Object ID*                    1560

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Stipends Paid - Teacher Leader	

*Object ID*                    2000

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services	Employee Benefits	Amounts paid by the school administrative unit on behalf of employees (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personal services. Code benefits paid on stipends here.

**Object ID**                    2010

<b>Object</b>	<b>Title</b>	<b>Description</b>
Personal Services - Employee Benefits	Employee Benefits for Professionals	Amounts paid by the school administrative unit on behalf of teachers (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personal services.

**Object ID**                    2020

<b>Object</b>	<b>Title</b>	<b>Description</b>
Personal Services - Employee Benefits	Employee Benefits for Instructional Aides or Assistants	Amounts paid by the school administrative unit on behalf of instructional aides/assistants (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personal services.

**Object ID**                    2030

<b>Object</b>	<b>Title</b>	<b>Description</b>
Personal Services - Employee Benefits	Employee Benefits for Substitutes and Tutors (Temporary Employees)	Amounts paid by the school administrative unit on behalf of substitute personnel (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personal services.

**Object ID**                    2040

<b>Object</b>	<b>Title</b>	<b>Description</b>
Personal Services - Employee Benefits	Employee Benefits for Administrators	Amounts paid by the school administrative unit on behalf of administrators. These amounts are not included in gross salary but in addition to that amount. Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personal services.

**Object ID** 2080

<b>Object</b>	<b>Title</b>	<b>Description</b>
Personal Services	Employee Benefits for Regular Employees	Amounts paid by the school administrative unit on behalf of regular employees. These amounts are not included in gross salary but in addition to that amount. Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personal services.

**Object ID** 2300

<b>Object</b>	<b>Title</b>	<b>Description</b>
Personal Services - Employee Benefits	Retirement Contributions - Stipends	Employer's share of any employee retirement system paid by the school administrative unit to stipend recipients, including the amount paid for employees assigned to Federal programs.

**Object ID** 2310

<b>Object</b>	<b>Title</b>	<b>Description</b>
Personal Services - Employee Benefits	Retirement Contributions for Professionals	Employer's share of any employee retirement system contributions paid on behalf of teachers by the school administrative unit, including those assigned to Federal programs.

**Object ID** 2320

<b>Object</b>	<b>Title</b>	<b>Description</b>
Personal Services - Employee Benefits	Retirement Contributions for Instructional Aides or Assistants	Employer's share of any employee retirement system contributions for instructional aides/assistants paid by the school administrative unit, including those assigned to Federal programs.

**Object ID** 2330

<b>Object</b>	<b>Title</b>	<b>Description</b>
Personal Services - Employee Benefits	Retirement Contributions for Substitutes and Tutors	Employer's share of any employee retirement system contributions for substitute personnel paid by the school administrative unit, including those assigned to Federal programs.

*Object ID*                    2340

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Retirement Contributions for Administrators	Employer's share of any employee retirement system contributions paid by the school administrative unit on behalf of administrators.

*Object ID*                    2380

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Service - Employee Benefits	Retirement Contributions for Regular Employees	Employer's share of any employee retirement system contributions paid by the school administrative unit on behalf of employees in regular positions.

*Object ID*                    2500

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Tuition reimbursement	Amounts reimbursed by the school administrative unit to any employee qualifying for tuition reimbursement on the basis of the school administrative unit's policy.

*Object ID*                    2510

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Tuition Reimbursement for Professionals	

*Object ID*                    2520

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Tuition Reimbursement for Instructional Aides or Assistants	

*Object ID*                    2530

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Tuition Reimbursement for Substitutes and Tutors	

*Object ID* 2540

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Tuition Reimbursement for Administrators	Amounts reimbursed by the school administrative unit to administrative employees who qualify for tuition reimbursement on the basis of the school administrative unit's policy.

*Object ID* 2580

<i>Object</i>	<i>Title</i>	<i>Description</i>
Personal Services - Employee Benefits	Tuition Reimbursement for Regular Employees	Amounts reimbursed by the school administrative unit to employees in regular positions who qualify for tuition reimbursement on the basis of the school administrative unit's policy.

*Object ID* 3000

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services		Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers and accountants. It is recommended that a separate account be established for each type of service provided to the school administrative unit. Services purchased from another school administrative unit or from other government sources should be coded to the 5900 series of object codes.

*Object ID* 3110

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Administrative Services - Superintendent	Amounts paid for services of a Superintendent that are provided under a contractual agreement and not as an employee of the school administrative unit.

*Object ID* 3300

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Professional Employee Training and Development Services	Services supporting the professional development of the school administrative unit personnel, including instructional and administrative employees. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either the school unit facility or off-site), and other expenditures associated with training or professional development by third-party vendors. All expenditures should be captured in this account regardless of the type or intent of the training course or professional development activity.

*Object ID* 3310

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Employee Training on Student Assessment Systems	Services supporting the education of SAU staff on student assessment systems. Costs to be included here include assessment workshop registration fees and charges from external vendors to provide assessment workshops,

*Object ID* 3400

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Other Professional Services	Professional services other than educational services that support the operation of the school administrative unit. Included are medical doctors, lawyers, architects, auditors, accountants, therapists, audiologists, dieticians, editors, negotiations specialists, systems analysts, planners and the like.

*Object ID* 3410

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Professional Services	Assessment for Administration	Used by member municipalities of school unions to record payment of the assessment by the union for superintendency and central office services. All parts of the assessment would be included here as a consolidated payment.

**Object ID** 3420

<b>Object</b>	<b>Title</b>	<b>Description</b>
Purchased Professional and Technical Services	Other Professional Services - Architect and Engineer	Expenditures for architect and engineering firms hired for construction projects.

**Object ID** 3421

<b>Object</b>	<b>Title</b>	<b>Description</b>
Purchased Professional and Technical Services	Other Professional Services - A/E Reimbursable	Expenditures for architect and engineers that are reimbursable through bond sales on a state approved construction project.

**Object ID** 3422

<b>Object</b>	<b>Title</b>	<b>Description</b>
Purchased Professional and Technical Services	Other Professional Services - Environmental Permitting	Expenditures associated with required environmental permits for construction projects.

**Object ID** 3423

<b>Object</b>	<b>Title</b>	<b>Description</b>
Purchased Professional and Technical Services	Other Professional Services - Life Cycle Cost Analysis	Expenditures associated with life cycle cost analyses needed for construction projects.

**Object ID** 3424

<b>Object</b>	<b>Title</b>	<b>Description</b>
Purchased Professional and Technical Services	Other Professional Services - Surveys and Soil Tests	Expenditures for surveys and soil tests associated with construction projects.

**Object ID** 3425

<b>Object</b>	<b>Title</b>	<b>Description</b>
Purchased Professional and Technical Services	Other Professional Services - Site Search	Expenditures for site search fees incurred as a result of construction projects.

*Object ID* 3426

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Other Professional Services - Bureau of General Services Fee	Expenditures for services provided during a construction project by the Maine State Bureau of General Services.

*Object ID* 3427

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Other Professional Services - Clerk of the Works	Expenditures for services provided during a construction project by a Clerk of the Works.

*Object ID* 3428

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Other Professional Services - Owner's Rep	Expenditures for services provided during a construction project by an Owner's Rep.

*Object ID* 3429

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Other Professional Services - Commissioning	Expenditures associated with commissioning at the conclusion of a construction project.

*Object ID* 3430

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Other Professional Services - Adult Education Contracted Services	Contracted professional services for adult education that are eligible for state subsidy. Use only with Adult Education program codes.

*Object ID*                    3440

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Professional Services	Special Education Contracted Services	Contracted professional services for special education programs. Examples are: Director of Services to Exceptional Children, Supervisor of Special Education, School Psychologist/Clinical Psychologist, Psychometrician/Psychological Examiner, Speech and Hearing Clinician/Speech Pathologist; Audiologist, Occupational Therapist, Physical Therapist, Social Worker, and Legal Services utilized for Special Education. Use this object code only with Special Education program codes.

*Object ID*                    3450

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Professional Services	Legal Services	Amounts paid to lawyers and/or paralegals.

*Object ID*                    3490

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Professional Services	Other	Amounts paid for professional services not already detailed in the 3400 object code series.

*Object ID*                    3500

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Professional and Technical Services	Technical Services	Services to the school administrative unit that are not regarded as professional, but that require basic scientific knowledge, manual skills, or both. Included are data processing services, purchasing and warehousing services, graphic arts and the like.

*Object ID*                    4000

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services		Services purchased to operate, repair, maintain, and rent property owned or used by the school administrative unit. These services are performed by persons other than school administrative unit employees. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

*Object ID*                    4100

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Utility Services	Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewage are included here. Telephone is not included here; it is included under the 5300 object code series.

*Object ID*                    4300

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Repair and Maintenance Services	Expenditures for repairs and maintenance services not provided directly by school administrative unit personnel.

*Object ID*                    4310

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Non-Technology-Related Repairs and Maintenance	Contracts and agreements covering the upkeep of buildings and non-technology equipment. Do not include costs for renovating or remodeling here; those are appropriately coded under 4500.

*Object ID*                    4320

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Technology-Related Repairs and Maintenance	Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school administrative unit personnel. This includes ongoing service agreements for technology hardware. Use with function codes 2230 and 2580.

*Object ID*                    4330

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Software Repairs and Maintenance	Costs for repairs and maintenance services for software that are not directly provided by the school administrative unit personnel. Include costs for software maintenance agreements here.

*Object ID*                    4410

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Renting Land and Buildings	Expenditures for leasing or renting land and buildings for both temporary and long range use by the school administrative unit. Code only that portion of expenditures here that is approved by the Maine Department of Education; code the unapproved portion to object code 4450.

*Object ID*                    4411

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Renting Land and Buildings - Lease Purchases	Expenditures for lease purchases of land and buildings by the school administrative unit. Code only that portion of expenditures here that is approved by the Maine Department of Education; code the unapproved portion to object code 4451.

*Object ID*                    4430

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Rentals of Computers and Related Equipment	Expenditures for leasing or renting computers and related equipment for both temporary and long-range use.

*Object ID*                    4432

<i>Object</i>	<i>Title</i>	<i>Description</i>
Purchased Property Services	Rental of Software	Expenditures for renting or leasing computer software for temporary or long term use.

**Object ID** 4440

<b>Object</b>	<b>Title</b>	<b>Description</b>
Purchased Property Services	Rentals of Other Equipment	Expenditures for leasing or renting non-technology equipment for both temporary and long range use, such as photocopiers. Code technology equipment to object code 4430.

**Object ID** 4450

<b>Object</b>	<b>Title</b>	<b>Description</b>
Purchased Property Services	Renting Land and Buildings - Lease Agreements	Amounts paid for leasing or renting of land and buildings for temporary use that are not approved by the Maine Department of Education.

**Object ID** 4451

<b>Object</b>	<b>Title</b>	<b>Description</b>
Purchased Property Services	Renting Land and Buildings - Lease Purchase Agreements	Amounts paid for the lease purchase for land and buildings that are not approved by the Maine Department of Education.

**Object ID** 4500

<b>Object</b>	<b>Title</b>	<b>Description</b>
Purchased Property Services	Construction Services	Includes amounts for constructing, renovation, and remodeling buildings or infrastructure assets paid to contractors; also used to account for the costs of non-permanent site improvements such as fencing, walkways, and roads that are related to buildings and building sites. To be used only with the following function codes: 2690 and/or the 4000 series.

**Object ID** 4510

<b>Object</b>	<b>Title</b>	<b>Description</b>
Purchased Property Services	Construction Services - Site Development	Expenditures necessary to prepare the approved site for construction of a facility.

*Object ID*                    5000

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services		Amounts paid for services rendered by organizations or personnel not on the payroll of the school administrative unit (separate from Professional and Technical Services or Property Services). Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

*Object ID*                    5100

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Student Transportation Services	Expenditures for transporting children to and from school and other activities (apart from transportation services provided by employees of the school administrative unit). Used only with 2700 function code series.

*Object ID*                    5110

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Student Transportation Purchased From Another School Administrative Unit Within the State	Amounts paid to other school administrative units within the state for transporting children to and from school and school-related events. Used only with 2700 function code series.

*Object ID*                    5130

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Room & Board	Amounts approved by the Commissioner and paid for boarding and/or meals for special education students or for students living in remote locations in lieu of transportation. Used only with 2700 function code series.

*Object ID*                    5140

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Student Transportation Purchased from Private Sources	Used only with 2700 function code series.

*Object ID*                    5190

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Student Transportation Purchased From Other Sources	Payments to persons or agencies other than school administrative units for transporting children to and from school and school-related events. Used only with 2700 function code series.

*Object ID*                    5200

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Insurance (Other Than Employee Benefits)	Expenditures for all types of insurance coverage, including property, liability, and fidelity. Insurance for group health is not charged here but under object code series 2000.

*Object ID*                    5400

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Advertising	Expenditures for announcements in professional publications, newspapers, or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property. Costs for professional advertising firms or public relations services should not be coded here; they are appropriately coded under the 3400 object code series.

*Object ID*                    5600

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Tuition	Expenditures to reimburse other educational agencies for instructional services to students residing within the legal boundaries for the paying school administrative unit.

*Object ID*                    5610

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Tuition to Other School Administrative Units Within the State	Amounts paid for tuition to other school administrative units within the State.

*Object ID*                    5612

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Tuition Payment for K-2 Targeted Funds	Portion of tuition paid to meet rule requirement of K-2 targeted funds.

*Object ID*                    5613

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Tuition Payment for Instructional Technology Targeted Funds	Portion of tuition payment applicable to fulfilling rule requirement for instructional technology targeted funds expenditures.

*Object ID*                    5614

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Tuition Payment for Standards Based System Targeted Funds	Portion of tuition payment applicable to fulfilling rule requirement for a standards based system targeted fund expenditure.

*Object ID*                    5620

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Tuition to Other School Administrative Units Outside the State	Amounts paid for tuition to other school administrative units outside the State.

*Object ID*                    5630

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Tuition to Private Sources	Tuition paid to private schools.

*Object ID*                    5640

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Tuition to Educational Service Agencies Within the State	Payments to agencies such as regional educational service centers for educational services to students; most often, these payments are based on a cost-sharing agreement that is established by the regional organization and accepted by the participants/members. Examples of transactions delineated under this code include regional assessments for elementary/secondary programs, special education assessments for regional programs, career and technical region or center assessments.

*Object ID*                    5643

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Tuition to Educational Service Agencies Within the State for Instructional Technology Targeted Funds	Portion of regional assessment or tuition payment applicable to fulfilling rule requirement for instructional technology targeted funds expenditures.

*Object ID*                    5644

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Tuition to Educational Service Agencies Within the State for Standards Based System Targeted Funds	Portion of regional assessment or tuition payment applicable to fulfilling rule requirement for standard based system targeted funds expenditures.

*Object ID*                    5650

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Tuition to Educational Service Agencies Outside the State	Tuition paid to agencies such as regional educational service centers for educational services to students.

*Object ID*                    5660

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Tuition to Charter Schools	Tuition paid to charter schools for services provided in accordance with the established charter for that school.

*Object ID*                    5670

<i>Object</i>	<i>Title</i>	<i>Description</i>
Tuition	Tuition to School Administrative Units for Voucher Payments	Tuition paid to school administrative units for students utilizing a state or local voucher program.

*Object ID*                    5680

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Tuition to Private Schools - Insured Value Factor	Additional statutory tuition payments made to non-public schools to offset the costs to that private school for building and maintaining its facilities.

*Object ID*                    5690

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Tuition - Other	Tuition paid to the state and other governmental organizations as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying school administrative unit.

*Object ID*                    5700

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Food Service Management	Expenditures for operation of a local food service facility by other than employees of the school administrative unit. Included are contracted services, such as food preparation, associated with the food service operation. Direct expenditures by the school administrative unit for food, supplies, labor, and equipment would be charged to the appropriate object codes under function code 3100.

*Object ID*                    5800

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Travel	Expenditures for transportation, meals, hotel and other expenditure/expenses associated with staff travel for the school administrative unit. Payments for per diem in lieu of reimbursements for subsistence (room and board) are also charged here.

*Object ID*                    5810

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Travel for Professional Development	Expenditures associated with employee travel for the purpose of professional development activities.

*Object ID*                    5830

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Purchased Services	Adult Education Travel to State Meetings	Expenditures for staff travel expenses associated with Adult Education meetings called by the Maine Department of Education.

*Object ID*                    6000

<i>Object</i>	<i>Title</i>	<i>Description</i>
General Supplies		Amounts paid for items that are consumed, are worn out, or have deteriorated through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Equipment that has a cost lower than the school administrative unit's capitalization threshold should be coded in this series. Code non-instructional items meeting this description here; items purchased to support instructional programs should be coded to object code 6100.

*Object ID*                    6100

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Instructional Supplies	Expenditures for program specific supplies to fulfill the purpose of a specific instructional program area of a school administrative unit.

*Object ID*                    6200

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Energy	Expenditures for energy, including gas, oil, coal, and gasoline, and for services received from public or private utility companies.

**Object ID** 6240

<b>Object</b>	<b>Title</b>	<b>Description</b>
Supplies	Energy - Oil	Expenditures for bulk oil normally used for heating.

**Object ID** 6260

<b>Object</b>	<b>Title</b>	<b>Description</b>
Supplies	Energy - Gasoline	Expenditures for gasoline purchased in bulk or periodically from a gasoline service station.

**Object ID** 6300

<b>Object</b>	<b>Title</b>	<b>Description</b>
Supplies	Food	Expenditures for food used in the school food service program. Food used in instructional programs is coded under supplies, object code series 6000.

**Object ID** 6310

<b>Object</b>	<b>Title</b>	<b>Description</b>
Supplies - Food	Non-Food Supplies	Amounts paid for non-food supplies used in conjunction with the school food service program, not instructional programs.  Examples include: Paper plates, cups, napkins, hand-mixer, trays, utensils.

**Object ID** 6400

<b>Object</b>	<b>Title</b>	<b>Description</b>
Supplies	Books and Periodicals	Expenditures for books, textbooks, and periodicals, in paper or CD Rom format, including any reference and library books. This category includes the cost of workbooks as well as textbooks which are purchased to be resold or rented. Also included here are the costs of binding or other repairs to school library books.  Examples include: Encyclopedia (hardcover or CD Rom), Adult-Ed textbooks, magazines, classroom textbooks and workbooks.

*Object ID*                    6500

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Technology-related Supplies	Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are diskettes, parallel cables, and monitor stands as well as personal computers and other technology items that fall below the school administrative unit's capitalization threshold.

*Object ID*                    6700

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Student Transportation Vehicle Parts and Supplies	Amounts paid for parts used in the repair and maintenance of the school administrative unit's student transportation vehicles. Used with Function 2700.  Examples include: Tires, engine parts, oil, transmission.

*Object ID*                    6800

<i>Object</i>	<i>Title</i>	<i>Description</i>
Supplies	Construction Supplies	Supplies needed to support new school construction or an addition. Examples include items purchased by Architects and Engineers that are reimbursable through bond proceeds.

*Object ID*                    7000

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property		Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets and equipment that meet the defined criteria under equipment object codes.

*Object ID* 7100

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Land and Land Improvements	Expenditures for the purchase of land and the improvements thereon. Purchases of air rights, mineral rights, and the like are included here. Also included are special assessments against the school administrative unit for capital improvements such as streets, curbs, and drains. Not included here, but generally charged to other appropriate objects, are expenditures for improving sites and adjacent ways after acquisition by the school administrative unit.

*Object ID* 7200

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Buildings	Expenditures for acquiring existing buildings. Included are expenditures for installment or lease payments (except interest) that have a terminal date and result in the acquisition of buildings, but not including payments approved under the Department of Education lease purchase or lease conversion program. Do not include any expenditures resulting from repairs, renovations, or alterations to the existing building; these expenditures should be reported under their appropriate object codes. Expenditures for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of service systems in existing buildings are recorded under object 4500. Buildings built and alterations performed by the school unit's own staff are charged accordingly.

*Object ID* 7300

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Equipment	

*Object ID*                    7301

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Equipment	Expenditures for the initial, additional, and replacement items of equipment, such as machinery, furniture and fixtures, and vehicles other than those used for student transportation, that are under a school unit's capitalization threshold but group control of the item is need and it meets other equipment criteria as follows: serves its principal purpose for more than one year; is more feasible to repair than replace with an entirely new unit;retains its original shape, appearance and character with use; retains its identity through fabrication or incorporation into a different or more complex unit or substance.

*Object ID*                    7320

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Equipment - Vehicles (Other than Student Transportation)	Expenditures for equipment used to transport items and employees associated with operation and maintenance of the school administrative unit. To be classified as equipment, the vehicle must meet meet all the following criteria: serves its principal purpose for more than one year; is more feasible to repair than replace with an entirely new unit;retains its original shape, appearance and character with use; retains its identity through fabrication or incorporation into a different or more complex unit or substance. Do not use this object code for expenditures associated with the cost of purchasing student transportation vehicles; use object code 7360.

*Object ID* 7330

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Equipment - Furniture and Fixtures	Expenditures for equipment used for sitting; as a support for writing and work activities; and as storage space for material items. Costs coded here meet or exceed a school unit's capitalization threshold. To be classified as equipment, the furniture or fixture must meet all the following criteria: serves its principal purpose for more than one year; is more feasible to repair than replace with an entirely new unit;retains its original shape, appearance and character with use; retains its identity through fabrication or incorporation into a different or more complex unit or substance.

*Object ID* 7331

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Furniture and Fixtures	Expenditures for equipment used for sitting; as a support for writing and work activities; and as storage space for material items that do not meet a school unit's capitalization threshold but for which group control is needed and the item meets all the other following criteria of equipment: serves its principal purpose for more than one year; is more feasible to repair than replace with an entirely new unit;retains its original shape, appearance and character with use; retains its identity through fabrication or incorporation into a different or more complex unit or substance.

*Object ID* 7335

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Equipment - Furniture and Fixtures (Built In)	Expenditures for equipment as part of a school construction project that must be segregated as built in. To be classified as equipment, the item must meet meet all the following criteria: serves its principal purpose for more than one year; is more feasible to repair than replace with an entirely new unit;retains its original shape, appearance and character with use; retains its identity through fabrication or incorporation into a different or more complex unit or substance.

*Object ID* 7340

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Equipment - Technology-Related Hardware	Expenditures for technology-related equipment and technology infrastructure. These costs include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals, and devices. Costs coded here meet or exceed a school unit's capitalization threshold. To be classified as equipment, the item must meet all the following criteria: serves its principal purpose for more than one year; is more feasible to repair than replace with an entirely new unit; retains its original shape, appearance and character with use; retains its identity through fabrication or incorporation into a different or more complex unit or substance.

*Object ID* 7341

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Technology Related Hardware	Expenditures for technology-related equipment and technology infrastructure. These costs include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals, and devices. Costs coded here do not meet a school unit's capitalization threshold but group control of the item is needed and the item meets all of the other equipment criteria: serves its principal purpose for more than one year; is more feasible to repair than replace with an entirely new unit; retains its original shape, appearance and character with use; retains its identity through fabrication or incorporation into a different or more complex unit or substance.

*Object ID* 7350

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Equipment - Technology Software	Expenditures for purchased software used for educational or administrative purposes that meet or exceed the capitalization threshold. To be classified as equipment, the item must meet meet all the following criteria: serves its principal purpose for more than one year; is more feasible to repair than replace with an entirely new unit;retains its original shape, appearance and character with use; retains its identity through fabrication or incorporation into a different or more complex unit or substance.

*Object ID* 7351

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Technology Software	Expenditures for purchased software used for educational or administrative purposes that do not exceed the school unit's capitalization threshold but for which group control is necessary. To be classified as equipment, the item must meet meet all the following criteria: serves its principal purpose for more than one year; is more feasible to repair than replace with an entirely new unit;retains its original shape, appearance and character with use; retains its identity through fabrication or incorporation into a different or more complex unit or substance.

*Object ID* 7360

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Student Transportation Vehicles	Expenditures for equipment used to transport students to and from school and back, as well as for extra-curricular and co-curricular activities and field trips. These vehicles should conform to all state and federal statutes and rules for safe student transportation. To be classified as equipment, the vehicle must meet meet all the following criteria: serves its principal purpose for more than one year; is more feasible to repair than replace with an entirely new unit;retains its original shape, appearance and character with use; retains its identity through fabrication or incorporation into a different or more complex unit or substance. Also code here any after market modifications to student transportation vehicles that meet the school unit's asset threshold, such as a lift.

*Object ID* 7390

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Other Equipment	Expenditures for all other equipment not classified elsewhere in the 7300 object series and that meet or exceed a school unit's capitalization threshold. To be classified as equipment, the item must meet meet all the following criteria: serves its principal purpose for more than one year; is more feasible to repair than replace with an entirely new unit;retains its original shape, appearance and character with use; retains its identity through fabrication or incorporation into a different or more complex unit or substance.

*Object ID* 7391

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Other Equipment	Expenditures for all other equipment not classified elsewhere in the 7300 object series that does not meet the capitalization threshold but needs group control and meets all the other equipment criteria as follows: serves its principal purpose for more than one year; is more feasible to repair than replace with an entirely new unit; retains its original shape, appearance and character with use; retains its identity through fabrication or incorporation into a different or more complex unit or substance.

*Object ID* 7410

<i>Object</i>	<i>Title</i>	<i>Description</i>
Property	Infrastructure - Communication	Expenditures for purchased infrastructure assets pertaining to communication; most commonly with a school construction project.

*Object ID* 8000

<i>Object</i>	<i>Title</i>	<i>Description</i>
Debt Service and Miscellaneous		Amounts paid for goods and services not otherwise classified elsewhere.

*Object ID* 8120

<i>Object</i>	<i>Title</i>	<i>Description</i>
Debt Service and Miscellaneous	Maine State Billing Fees	

*Object ID* 8130

<i>Object</i>	<i>Title</i>	<i>Description</i>
Debt Service and Miscellaneous	Adult Education GED Site Fees	Fees assessed annually to GED Testing Centers; expenditures are eligible for inclusion in Adult Ed subsidy formula. Use with program code 6000 and function code 2300.

*Object ID*                    8150

<i>Object</i>	<i>Title</i>	<i>Description</i>
Debt Service and Miscellaneous	Fingerprinting Fees	Fees paid by the school administrative unit for required employee fingerprinting.

*Object ID*                    8300

<i>Object</i>	<i>Title</i>	<i>Description</i>
Debt Service and Miscellaneous	Debt-Related Expenditures/Expenses	

*Object ID*                    8310

<i>Object</i>	<i>Title</i>	<i>Description</i>
Debt Service and Miscellaneous	Redemption of Principal	Expenditures to retire bonds (including current and advance refundings) and long-term loans.

*Object ID*                    8320

<i>Object</i>	<i>Title</i>	<i>Description</i>
Debt Service and Miscellaneous	Interest	Expenditures for interest on bonds or notes.

*Object ID*                    8330

<i>Object</i>	<i>Title</i>	<i>Description</i>
Debt Service and Miscellaneous	Amortization of Bond Issuance and Other Debt-Related Costs	Expenses in connection with the amortization of bond and other debt issuance costs, including lease-purchase debt issuance costs. Included are amortized deferred gain and loss amounts in connection with the defeasance of bonds.

*Object ID*                    8340

<i>Object</i>	<i>Title</i>	<i>Description</i>
Debt Service and Miscellaneous	Amortization of Premium and Discount on Issuance of Bonds	Expenses amortized as debt premium and/or discount in connection with the issuance of debt.

*Object ID* 8500

<i>Object</i>	<i>Title</i>	<i>Description</i>
Debt Service and Miscellaneous	Co-curricular, extra-curricular and field trip transportation	Used only to record pupil transportation expenditures for instructional field trips, co-curricular activities and extra-curricular activities in the appropriate program areas as a one line transaction. This code is to be used in the combination of program 0000 and function code 2700 series. See model charts of accounts for instruction, co curricular and extra curricular to determine proper coding.

*Object ID* 9000

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Items		Used to classify transactions that are not properly recorded as expenditures/expenses but require control and reporting by the school administrative unit.

*Object ID* 9100

<i>Object</i>	<i>Title</i>	<i>Description</i>
Other Items	Fund Transfers Out	Includes all transactions conveying financial resources from one fund to another within the school administrative unit.