

# Financial Accounting for Local School Systems in Maine: 2018 Edition

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## Fund Classifications

A fund is a separate fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances or changes therein. Current fund classifications are presented below. Each classification is presented by a code number followed by a description.

### Governmental Fund Types

**1000 – General Fund.** This fund is the chief operating fund of the school district. It is used to account for all financial resources of the school district except those accounted for and reported in another fund. A district may have only one general fund.

**1000 – General Fund.** This fund is the chief operating fund of the school administrative unit. It is used to account for all financial resources of the school administrative unit except for those required to be accounted for in another fund. A school administrative unit may have only one general fund.

**1500 – Adult Education General Fund.** This fund is used to segregate general fund adult education transactions from K-12 general fund transactions. This fund is only to be used for state and local dollars and excludes enrichment programs.

**2000 – Special Revenue Funds.** These funds account for the proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted or committed to expenditure for specified purposes other than debt service or capital projects. Unless specifically required by Generally Accepted Accounting Principles (GAAP) or other requirements, restricted revenues may also be accounted for in the general fund. One or more ongoing and specific restricted or committed revenues should be the foundation for a special revenue fund.

Some examples of special revenue funds are

- restricted state or federal grants-in-aid;
- expendable trusts that benefit or support the governmental entity; and
- restricted tax levies.

A separate fund may be used for each identified restricted source or one fund may be used, supplemented by the classification project/reporting code.

**2000-2199 – Special Revenue – Local/Private Fund.** Grants provided by not for profits, foundations, individuals, etc. and are not distributed via state or federal government.

**2000 – Special Revenue – Local Grants.** This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Fund numbers 2000 through 2199 should be used to account for LOCAL grants.

- 2015 – **Special Revenue Fund.** This fund is to be used for Adult Education Enrichment programs that are not entirely self-supporting.
- 2200-2299 – **Special Revenue – State Grants.** Grants distributed by the state that are from a state (not federal) source of revenue.
- 2215 – **Special Revenue Fund – Adult Ed College Transitions.** Use to record transactions for Adult Ed state grant funds, such as College Transitions.
- 2217 – **State Grant – Adult Education Integrated Education and Training Pilot.**
- 2232 – **Proficiency Based Education.** State Grant 20-A Section 4722-A (4); use with revenue code 3232.
- 2233 – **Teacher/Principal Evaluation Systems.** State grant through 010-05A-0308-09.
- 2234 – **Dropout Prevention Grant.** Grant for Dropout Prevention Program (Star Academy).
- 2235 – **George Briggs CTE Funds.** Revenue code 3224.
- 2237 – **State Grant -MLTI 1:1 Grant.** Revenue code 3262.
- 2239 – **Community School Pilot Grant.** State funds from GPA.
- 2248 – **FEDES.** Revenue code 3220.
- 2249 – **Regional Education and Opportunity Efficiency Grant.** Revenue code 3230.
- 2251 – **Adult Ed Targeted Assistance State Grant.**
- 2300-2990 – **Special Revenue – Federal Grants.** Grants that have a Federal source of revenue and may be distributed through the state or directly from the Federal government.
- 2300 – **Special Revenue Fund – Title I.** To be used to account for Title I Disadvantaged funds; CFDA number 84.010.
- 2301 – **Title IA Reallocated.**
- 2310 – **Special Revenue Fund – Title I.** To be used to account for Title I Disadvantaged funds; CFDA number 84.010; use with revenue code 4504.
- 2311 – **Title I SES Fund.** Use with revenue code 4504.
- 2312 – **Title I Program Improvement/Focus Status.** Use to track ESEA Accountability Match Project.



- 2315 – **Title I Program Improvement – Mathematics Coaching Program.**
- 2340 – **Special Revenue Fund – Title I.** To be used to account for Title I Neglected and Delinquent funds; CFDA number 84.013; use with revenue code 4516.
- 2370 – **Special Revenue Fund – Title I.** CFDA 84.330; use with revenue code 4506.
- 2390 – **Special Revenue Fund – Title I.** CFDA 84.334; use with revenue code 4528.
- 2400 – **Special Revenue Fund – Title IV Part A.** Use with revenue code 4523.
- 2420 – **Special Revenue Fund – Title I – School Improvement.** CFDA 84.337; use with revenue code 4518.
- 2430 – **Special Revenue Fund.** This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
- 2440 – **Special Revenue Fund.** This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
- 2450 – **Special Revenue Fund – Federal Grants.** This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
- 2451 – **Special Revenue Fund – Federal Grants.**
- 2457 – **Pre-school Development Grant.** Used only with revenue code 4527 to indicate grant funds for CFDA 84.419B.
- 2460 – **Special Revenue Fund – MaineCare.** Use with revenue code 4585.
- 2470 – **Special Revenue Fund – Local Entitlement.** CFDA 84.027; use with revenue code 4562.
- 2480 – **Special Revenue Fund – Local Entitlement.** CFDA 84.027; use with revenue code 4560.
- 2481 – **Local Entitlement.** CFDA 84.027; use with revenue code 4871; Building 3-5 capacity in SAUs.
- 2490 – **Special Revenue Fund – Local Entitlement.** CFDA 84.027; use with revenue code 4564.
- 2499 – **Special Revenue Fund – Local Entitlement Special Projects.** Local Entitlement (CFDA 84.027) funds provided for other one time uses, such as Math4Me. Use with revenue code 4599.

- 2500 – **Special Revenue Fund – Local Entitlement.** CFDA 84.027; use with revenue code 4561.
- 2510 – **Special Revenue Fund – Preschool Handicapped.** CFDA 84.173; use with revenue code 4563.
- 2520 – **Special Revenue Fund – Part C Infants and Children.** CFDA 84.181; use with revenue code 4567.
- 2530 – **Special Revenue Fund – CITE.** CFDA 84.224; use with revenue code 4566.
- 2540 – **Special Revenue Fund – State Improvement.** CFDA 84.323; use with revenue code 4569.
- 2550 – **Special Revenue Fund – Supervision Enhancement.** CFDA 84.326; use with revenue code 4565.
- 2560 – **Special Revenue Fund.** This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
- 2570 – **Special Revenue Fund.** This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
- 2580 – **Special Revenue Fund.** This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
- 2585 – **Special Revenue Fund – Adult Education ANI Professional Development.** This fund is used to account for all the proceeds of specific FEDERAL Adult Education revenue sources for ANI professional development (other than trusts or major capital projects) from another agency and that are legally restricted to expenditure for specified purposes.
- 2590 – **Special Revenue Fund – Federal Through State.** Sexuality Education for Students with Special Needs.
- 2601 – **Special Revenue Fund.** For use with federal revenue sources.
- 2610 – **Special Revenue Fund – McKinney Homeless.** CFDA 84.196; use with revenue code 4568.
- 2611 – **National Clean Diesel Rebate Program.** CFDA 66.040; use with revenue code 4526.

- 2620 – **Special Revenue Fund – Character Ed.** CFDA 84.215; use with revenue code 4505.
- 2621 – **Title V for Charter School Facility Improvements.**
- 2625 – **Special Revenue Fund – Federal Grant.**
- 2630 – **Special Revenue Fund – 21st Century Grants.** CFDA 84.287; use with revenue code 4577.
- 2640 – **Special Revenue Fund – Innovative.** This fund is used to account for all Innovative Programs (Title V) grant activity, CFDA 84.298.
- 2650 – **Special Revenue Fund – Educational Technology.** This fund is used to account for all Educational Technology State (Title IID) grant activity, CFDA 84.318.
- 2660 – **Special Revenue Fund – Educational Technology.** This fund is used to account for all Educational Technology Competitive (Title IID) grant activity, CFDA 84.318.
- 2670 – **Special Revenue Fund – Rural & Low Income.** CFDA 84.358; use with revenue code 4590.
- 2680 – **Special Revenue Fund – Language Acquisition.** CFDA 84.365; use with revenue code 4512.
- 2690 – **Special Revenue Fund – Improving Teacher Quality.** CFDA 84.367; use with revenue code 4525.
- 2700 – **Special Revenue Fund – Improving Teacher Quality.** CFDA 84.367; use with revenue code 4520.
- 2702 – **Title II A 2012 Set Aside.**
- 2710 – **Special Revenue Fund – State Assessments.** CFDA 84.369; use with revenue code 4595.
- 2720 – **Special Revenue Fund – Refugee Resettlement.** CFDA 93.576; use with revenue code 4574.
- 2730 – **Special Revenue Fund – HIV/Aids Education.** CFDA 93.938; use with revenue code 4583.
- 2740 – **Special Revenue Fund – School Health.** This fund is used to account for all School Health, Part A, grant activity, CFDA 93.938.

- 2750 – **Special Revenue Fund – Youth Media.** This fund is used to account for all Youth Media grant activity, CFDA 93.938.
- 2760 – **Special Revenue Fund – Physical Activity Grant.** This fund is used to account for all Physical Activity grant activity, CFDA 93.938.
- 2780 – **Special Revenue Fund – Learn and Serve.** CFDA 94.004; use with revenue code 4589.
- 2790 – **Special Revenue Fund – Learn and Serve.** This fund is used to account for all Learn and Serve Living Democracy grant activity, CFDA 94.004.
- 2800 – **Special Revenue Fund – Katrina.** This fund is used to account for all the proceeds of the Federal Katrina Grant, CFDA 84.938, as reported on the Quarterly Cash Management Report. Revenue proceeds are reported under revenue code 4598 with this fund code.
- 2801 – **Special Revenue Fund – Federal Grant.**
- 2810 – **Special Revenue Fund – Math and Science Partnership.** CFDA 84.366; use with revenue code 4592.
- 2820 – **TIF-4 Grant.** Maine Schools for Excellence Program; CFDA 84.374A. Use with revenue code 4593.
- 2830 – **Special Revenue Fund.** This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
- 2840 – **Special Revenue Fund – Small Rural School Grant.** This fund is used to account for all the proceeds of revenue code 4341.
- 2850 – **Special Revenue Fund – Perkins.** This fund is used to account for all Perkins Incarcerated grant activity, CFDA 84.048.
- 2860 – **Special Revenue Fund – Perkins.** CFDA 84.048; use with revenue code 4532.
- 2870 – **Special Revenue Fund – Perkins.** CFDA 84.048; use with revenue code 4533.
- 2880 – **Special Revenue Fund – Perkins.** CFDA 84.234; use with revenue code 4538.
- 2890 – **Special Revenue Fund – Perkins Mini Grant.** CFDA 84.243; use with revenue code 4529.
- 2930 – **Special Revenue Fund – School Nutrition.** Use to account for Child Nutrition programs that are not fully self-supporting.
- 2931 – **Special Revenue – Food Service.**

2950 – **Special Revenue Fund – Adult Education.** CFDA 84.002; use with revenue code 4581.

2960 – **Special Revenue Fund – Adult Education.** CFDA 84.002; use with revenue code 4539.

2970 – **Special Revenue Fund – Adult Education.** CFDA 84.002; use with revenue code 4540.

2980 – **Special Revenue Fund – Adult Education.** CFDA 84.002; use with revenue code 4541.

2990 – **Special Revenue Fund.** This fund is used to account for all the proceeds of specific Local, State or Federal revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

2995 - **Federal Fund for Adult Education**

**3000 – Capital Projects Funds.** These funds account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets (other than those of proprietary funds and trust funds). The most common source of capital projects funding is the sale of bonds or other capital financing instruments. A separate fund may be used for each capital project or one fund may be used, supplemented by the classification project/reporting code.

3000 – **Capital Projects Fund.** This fund is used to account for financial resources to acquire or construct new schools or new additions to existing schools. Revenue to this fund is normally generated via the sale of bonds or other capital financing instruments. This fund SHOULD NOT be used to account for proceeds from the Revolving Renovation Fund EXCEPT when these funds are awarded for Priority III, Learning Space upgrade projects (Fund 350 series). A separate fund may be used for each capital project.

3015 – **Major Capital Construction Fund.** Construction of a new school.

3020 – **Capital Project Fund.** Use for construction of a new school only.

3300 – **Major Capital Construction.** Used to record all transactions of a major capital building project - the construction of a new school or the construction of a new addition to an existing school.

3500 – **Capital Projects Fund – Learning Space Upgrades.** This fund is used to account for Revolving Renovation Fund loans and the outlay of these loans that are earmarked to be used to for learning space upgrades to existing schools under Priority III approval. Principal payments on Revolving Renovation Fund loans should be included under Fund 1000, Function 2680 or 2690.

**4000 – Debt Service Funds.** These funds account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used if legally mandated, as well as for the accumulation of resources for, and the payment of, general long-term debt principal and interest maturing in future years.

4000 – **Minor Capital Project Fund.** This fund is used to account for the accumulation of resources for minor capital projects, such as roof replacements. This fund should not be used to account for the construction of new facilities or additions to existing facilities. This fund is used to account for Revolving Renovation Fund loans and the outlay of these loans; principal payments on these loans should be included under Fund 100, Function 2600.

4500 – **Minor Capital Fund Adult Education.**

4900 – **Minor Capital Outlays.** Fund to be used for the outlay of a loan to lease purchase minor capital items.

**5000 – Permanent Funds.** These funds account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the school district's programs.

5000 – **Permanent Fund.** This fund is used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the school administrative unit's programs.

### **Proprietary Fund Types**

**6000 – Enterprise Funds.** These funds account for any activity for which a fee is charged to external users for goods or services. Enterprise funds are required to be used to account for any activity whose principal revenue sources meet any of the following criteria:

- debt backed solely by revenues from fees and charges (thus, not debt that is backed by the full faith and credit of the school district);
- legal requirement to recover costs through fees and charges; or
- policy decision of the governing board of management to recover the costs of providing services through fees or charges.

Some examples of the use of enterprise funds are for activities such as certain food service programs, the bookstore operation, the athletic stadium, or the community swimming pool.

6000 – **Enterprise Fund.** This fund is used to account for any activity for which a fee is charged to external users for goods and services. Enterprise funds are required to be used to account for any activity whose main revenue source meets any of the following criteria: 1) Any debt incurred is paid solely from fees and charges 2) There is a legal requirement to recover costs through fees and charges 3) There is a policy decision of the legislative body to recover the costs of providing services through fees and charges. Examples of enterprise funds include fully self-supporting food service programs.

6150 – **Adult Education Enrichment Programs.** To be used for Adult Education Enrichment programs that are fully self-supporting.

6500 – **Enterprise Fund – Regional Program.** Used to account for activity of a Regional Program that is required by charter to be accounted for as an enterprise fund.

6600 – **Health Centers.**

6800 – **Enterprise Fund.** Community programs.

**7000 – Internal Service Funds.** These funds account for any activity within the school district that provides goods or services to other funds, school district departments, component units, or other governments on a cost-reimbursement basis. The use of an internal service fund is appropriate only for activities in which the school district is the predominant participant in the activity. Otherwise, the activity should be reported as an enterprise fund. Examples of the use of internal service funds are for activities such as central warehousing and purchasing, central data processing, and central printing and duplicating. Do not use internal service fund revenues or expenditures in federal surveys—unless the revenues are generated from outside the school district or education entity.

**7000 – Internal Service Fund.** This fund is used to account for any activity within the school administrative unit that provides goods or services to other funds, departments, component units, or other governments on a cost-reimbursement basis. The use of an internal service fund is appropriate only for activities in which the school administrative unit is the predominant participant in the activity; otherwise, the activity should be reported as an enterprise fund. Examples of internal service funds are such activities as central warehousing and purchasing, central data processing, and central printing.

### **Fiduciary Fund Types**

**8000 – Trust Funds.** These funds account for assets held by a school district in a trustee capacity for others—e.g., members and beneficiaries of pension plans and other postemployment benefit (OPEB) plans, external investment pools, or private-purpose trust arrangements— and that therefore cannot be used to support the school district’s own programs. Trust funds are generally accounted for using the economic resources measurement focus and the accrual basis of accounting (except for the recognition of certain liabilities of defined benefit pension plans and certain postemployment health care plans; refer to GASB Statements 26, 27, 43, 45, 67, and 68 for guidance on the recognition of these liabilities). Trust funds include pension trust funds (including OPEB plans), investment trust funds, and private-purpose trust funds (as described below).

- **Pension Trust Funds.** These funds account for resources that are required to be held in trust for members and beneficiaries of defined benefit pension plans, defined contribution plans, OPEB plans, or other benefit plans. Typically, these funds account 98 for local pension and other employee benefit funds that are provided by a school district in lieu of or in addition to any state retirement system.

- Investment Trust Funds. These funds account for the external portion (i.e., the portion that does not belong to the school district) of investment pools operated by the school district.
- Private-Purpose Trust Funds. These funds account for other trust arrangements under which the principal and income benefit individuals, private organizations, or other governments.

8000 – **Trust Fund.** This fund is used to account for assets held by a school administrative unit in trustee capacity for others and therefore cannot be used to support the school administrative unit's own programs. Trust funds are generally accounted for on an economic resources measurement focus/accrual basis of accounting. Trust funds include pension trust funds, investment trust funds, and private-purpose trust funds.

**9000 – Agency Funds.** These funds account for funds that are held in a custodial capacity by a school district for individuals, private organizations, or other governments. Agency funds may include those used to account for taxes collected for another government or, in some states, for student activities.

9000 – **Agency Fund.** This fund is used to account for funds that are held in a custodial capacity by a school administrative unit for individuals, private organizations, or other governments. Agency funds may include those used to account for student activities, taxes collected for another government, fiscal agent accounts and clearing accounts.

9150 – **Adult Education Fiscal Agent.** To be used by a fiscal agent for adult education program revenue. Used to account for full receipt of revenue and transfers out to other school units.

9750 – **Fiscal Agent for Regionalization.** Fund code to be used by the fiscal agent for a pending RSU.



Use with function 2190 to indicate costs for Adaptive P/E. Refer to special education model chart of accounts for allowable code combinations.

2810 – **Summer School.** Code only costs for special education summer programs here; regular education summer programs are recorded under program code 4300.

2880 – **Special Programs – After School.** After School programs for IEP identified students.

2890 – **Other Special Education Programs – Alternative Education.** Special Education services provided to IEP identified students who are enrolled in Alternative Education Programs.

**3000 – Career and Technical Education Programs.** Activities delivered through traditional comprehensive and career and technical high schools that prepare students to meet challenging academic standards as well as industry skill standards while preparing students for broad-based careers and further education beyond high school. See the "Career and Tech Ed Program Codes" Report for specific program code by CIP code to be assigned for each approved program.

3011 – **Agriculture/Agribusiness.** CIP code 01.0000.

3012 – **Aquaculture.** CIP Code 01.0303.

3013 – **Crop Production.** CIP Code 01.0304.

3014 – **Horticulture Operation and Management.** CIP Code 01.0601.

3015 – **Natural Resource Management.** CIP Code 03.0201.

3016 – **Forest Technology/Technician.** CIP Code 03.0511.

3017 – **Agri Mechanization.** CIP code 01.0205.

3018 – **Plant Science.** CIP Code 01.1101

3041 – **Drafting and Design Technology/Technician, General.** CIP Code 15.1301.

3042 – **Architectural Drafting and Architectural CAD.** CIP Code 15.1303.

3043 – **Engineering Technology, General.** CIP Code 15.0000.

3044 – **Construction Trades, General.** CIP Code 46.0000.

3045 – **Mason/Masonry.** CIP Code 46.0101.

3046 – **Carpentry/Carpenter.** CIP Code 46.0201.

3047 – **Electrician.** CIP Code 46.0302.

3049 – **Plumbing Technology/Plumber.** CIP Code 46.0503.

- 3051 – **Sheet Metal Work.** CIP Code 48.0506.
- 3052 – **Construction/Heavy Equipment Operation.** CIP Code 49.0202.
- 3055 – **Materials Engineering.** CIP 14.1801.
- 3056 – **CAD/CADD Drafting and State Design Technology/Technician.** CIP code 15.1302.
- 3069 – **Construction Trades, Other.** CIP Code 46.999.
- 3071 – **Radio & Television Broadcasting Technology/Technician.** CIP Code 10.0202.
- 3072 – **PrePress/Desktop Publishing and Digital Imaging Design.** CIP 10.0303.
- 3073 – **Graphic & Printing Equipment Operator.** CIP Code 10.0305.
- 3074 – **Visual and Performing Arts, General.** CIP Code 50.0101.
- 3075 – **Commercial and Advertising Art.** CIP Code 50.0402.
- 3076 – **Cinematography and Film/Video Production.** CIP Code 50.0602.
- 3078 – **Graphic Communications, General.** CIP Code 10.0301.
- 3079 – **Graphic Design.** CIP Code 50.0409.
- 3080 – **Communications Technologies/Technicians and Support Services, Other.** CIP code 10.9999.
- 3081 – **Digital Communication and Multimedia.** CIP code 09.0702
- 3101 – **Business Administration and Management.** CIP Code 52.0201.
- 3102 – **Accounting Technician.** CIP Code 52.0302.
- 3103 – **Administrative Assistant/Secretary.** CIP Code 52.0401.
- 3104 – **Business Office/Office Automation/Technology/Data Entry.** CIP Code 52.0407.
- 3105 – **General Office/Clerical/Typing.** CIP Code 52.0408.
- 3106 – **Sales, Distribution and Marketing Operations, General.** CIP Code 52.1801.
- 3107 – **Entrepreneurship.** CIP Code 52.0701.
- 3108 – **Health Unit Coordinator/Ward Clerk.** CIP Code 51.0703.

3161 – **Banking/Financial Support Services.** CIP Code 52.0803.

3162 – **Accounting and Related Services, Other.** CIP Code 52.0399.

3231 – **Health Occupations.** CIP Code 51.0000.

3232 – **EMT.** CIP 51.0904.

3233 – **Nursing Assistant/Aide.** CIP Code 51.1614.

3235 – **Home Health Aide/Home Attendant.** CIP Code 51.2602.

3236 – **Medical Office Assistant/Specialist.** CIP Code 51.0710.

3237 – **Respiratory Technician/Assistant.** CIP code 51.0812.

3238 – **Clinical/Medical Laboratory Technician.** CIP code 51.1004

3261 – **Culinary Arts/Chef Training.** CIP 12.0503.

3262 – **Culinary Arts/Chef Training.** CIP code 12.0503.

3263 – **Parks/Recreation Facilities.** CIP Code 31.0301.

3264 – **Hospitality and Recreation Marketing Operations.** CIP Code 52.1910.

3265 – **Cosmetology/Cosmetologist, General.** CIP code 12.0401

3301 – **Child Care Provider/Assistant.** CIP Code 19.0709.

3331 – **Data Processing Technology.** CIP Code 11.0103.

3333 – **Computer Installation and Repair Technology/Technician.** CIP Code 47.0104.

3335 – **Web Page, Digital/Multimedia and Information Resources Design.** CIP Code 11.0801.

3361 – **Security and Protective Services.** CIP Code 43.0000.

3362 – **Law Enforcement/Police Sciences.** CIP Code 43.0107.

3363 – **Fire Science.** CIP 43.0203.

3403 – **Electrical – Electrics EQ Repair General.** CIP Code 47.010.

3404 – **Marine Maintenance, Ship Repair Technology/Technician.** CIP Code 47.0616.

3405 – **Machinist/Machine Technologist.** CIP Code 48.0501.

- 3407 – **Welder/Welding Technologist.** CIP Code 48.0508.
- 3408 – **Manufacturing Technology/Technician.** CIP Code 15.0613.
- 3432 – **Retailing and Retail Operations.** CIP Code 52.1803.
- 3433 – **Marketing, Marketing Management, General.** CIP Code 52.1401.
- 3461 – **BioTechnology.** CIP Code 41.0101.
- 3462 – **Manufacturing Technology/Technician.** A program that prepares individuals to apply basic engineering principles and technical skills to the identification and resolution of production problems in the manufacture of products. Includes instruction in machine operations, production line operations, engineering analysis, systems analysis, instrumentation, physical controls, automation, computer-aided manufacturing (CAM), manufacturing planning, quality control, and informational infrastructure. CIP Code 15.0613.
- 3501 – **Heavy Equipment Maintenance and Repair.** CIP Code 47.0302.
- 3502 – **Automotive Body Repair.** CIP Code 47.0603.
- 3503 – **Automotive Technician/Repair.** CIP Code 47.0604.
- 3505 – **Small Engine Mechanic and Repair.** CIP Code 47.0606.
- 3506 – **Truck/Bus and Other Commercial.** CIP Code 49.0205.
- 3533 – **Job Seeking/Change Skills.** CIP Code 32.0105.
- 3534 – **Career Exploration.** CIP Code 32.0107.
- 3535 – **Cooperative Education.** CIP Code 99.1000.
- 3536 – **Multi/Interdisciplinary Skills/Tech Prep.** CIP Code 99.4000.
- 3537 – **Program PR Project Describe – Other.** CIP Code 99.7000.
- 3538 – **Pre-Technical Career Clusters Exploration.** CIP Code 99.6000.
- 3539 – **Employability Skills.** CIP Code 99.8000.
- 3540 – **Academic Skills.** CIP Code 99.3000.
- 3541 – **Tech Lab.** CIP Code 99.3001.
- 3601 – **Outdoor Education.** CIP Code 31.0601

3950 – **Co-Curricular Programs.**

3960 – **Early College Grant.**

**4000 – Elementary/Secondary.** Programs that provide students in prekindergarten through grade 12 with learning experiences not included in Regular Programs. This is a summary account only; no transactions should be recorded here.

4100 – **English Language Learners (ELL).** Instruction for students from homes where the English language is not the primary language spoken.

4200 – **Alternative (At Risk) Education Programs.** Activities for students assigned to alternative campuses, centers or classrooms designed to provide improved behavior modification and/or enhanced learning experience. Typically, alternative education programs are designed to meet student needs that typically cannot be addressed in a traditional classroom setting.

4210 – **Alternative (At Risk) Education – Teen Parent Program.**

4230 – **Alternative Education – Day One Program.** Used to account for costs of Day One Program sites in RSU 3 and RSU 6.

4300 – **Summer School.** Regular school programs operated during the daytime in the summer which are in addition to the 180-day required regular program. If a unit has costs associated with administration of summer school, use this program code with function 2330.

4400 – **Other Instructional Programs.** Other regular programs of study not delineated elsewhere in the 4000 program code series.

4500 – **Other Instructional Programs.** Cultural Programs.

4900 – **Gifted and Talented.** Programs approved by Maine Department of Education.

**5000 – Non Public School Programs.** Activities for students attending a school established by an agency other than the state, a subdivision of the state, or the federal government, which usually is supported primarily by other than public funds. The services consist of such activities as those involved in providing instructional services, attendance and social work services, health services and transportation services for non-public school students.

**6000 – Adult Education Programs.** Activities that develop knowledge and skills to meet immediate long-range educational objectives of adults who, having completed or interrupted formal schooling, and have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning, prepare students for a postsecondary career, prepare students for postsecondary education programs, upgrade occupational competence, prepare students for a new or different career, develop skills and appreciation for special interests, or enrich the aesthetic qualities of life. Adult basic education programs are included in this category.

- 6050 – **ITV Programs.**
- 6060 – **Adult Transitions.** Funded by state and local dollars.
- 6090 – **Other Adult Education Programs.** Programs for Adult Education not accounted for in other 6000 program codes. Examples of programs to be coded here are ASPIRE and Work Ready.
- 6095 – **Community Service Program Allocation.** Used to track time spent by Adult Ed Director and any other costs as required by MDOE Adult Education reporting, on Community Service Programs.
- 6100 – **Adult Education Federal Literacy.** Learning experiences concerned with the fundamental tools of learning for adults. These are adults who have never attended school or have interrupted formal schooling. Funds for this program are provided via US DOE.
- 6200 – **Adult Enrichment Education.** Learning experiences concerned with providing enrichment and avocation opportunities. Examples are knitting classes, jeweler design classes, yoga workshops. Use only with fund code 2015 or 6150.
- 6300 – **Adult Workforce Training and Re-training.** Courses of Instruction, funded by state and local dollars, to upgrade or develop supplemental career and technical skills for use in labor market. Students taking courses to be coded under this category are not attempting to fulfill the requirements of a certificate program.
- 6400 – **Adult Handicapped.** Learning experiences to meet the particular basic and life skill needs of handicapped adults through specific academic and career/technical programs designed for them by the school administrative unit.
- 6500 – **High School Completion/GED.** Provides adults the opportunity to train/study in order to take a group of tests covering high school level courses. A passing score entitles the person to a high school equivalency certificate.
- 6600 – **Local Literacy.** Involves activities to supplement or increase basic academic skills (math, reading, writing).
- 6700 – **Carl Perkins Career and Technical Adult Education.** Adult Education Programs funded by Carl Perkins monies; students taking courses under this category are fulfilling requirements to obtain a certificate in a specific area of study.
- 6800 – **Family Literacy Programs – Even Start.** Grant programs with revenue streams from Even Start.
- 6900 – **Family Literacy Programs – Other.** Family Literacy grant programs with revenue streams from private sources and foundations, such as the Barbara Bush Foundation.

**7000 – Post Secondary Enrollment Programs.** Activities for students attending an institution of higher education that usually offers the first two years of college instruction. If the school administrative unit is responsible for providing this program, all costs of the program should be coded here.

**8000 – Community Service Programs.** Activities which are not directly related to the provision of educational services in a school administrative unit. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, community welfare activities, and crossing guides provided by the school administrative unit for the community as a whole or for some segment of the community.

**8100 – Community Recreation.** Activities concerned with providing recreation for the community as a whole or for some segment of the community. Included are such staff activities as organizing and supervising playgrounds, swimming pools and similar programs.

**8200 – Civic Services.** Activities concerned with providing services to civic affairs or organizations. This program area includes services to parent-teacher association meetings, public forums, lectures, and civil defense planning.

**8300 – Public Library Services.** Activities pertaining to the operation of public libraries by a school district or the provision of library services to the general public through the school library. Included are such activities as budgeting, planning, and augmenting the library's collection in relation to the community and informing the community of public library resources and services.

**8400 – Custody and Child Care Services.** Activities pertaining to the provision of programs for the custodial care of children in residential day schools or child-care centers that are not part of, or directly related to, the instructional program and where the attendance of the children is not included in the attendance amounts for the school administrative unit.

**8500 – Welfare Activities.** Activities pertaining to the provision of personal needs of individuals who have been designated as needy by an appropriate governmental entity. These needs include stipends for school attendance; salaries paid to students for work performed (whether for the school administrative unit or for an outside concern); and funds for clothing, food and other personal needs.

**8600 – Crossing Guide Activities.**

**8700 – Community Service – Transportation.**

**8800 – Other Private School Services.**

**8900 – Other Community Services.** Activities provided to the community that cannot be classified under the other 8000 series of program codes. Use for substance abuse prevention work which encompasses: school policy work, coalition engagement, youth group engagement, educational programs by request, law enforcement partnerships,

law enforcement training, retailer training, parent awareness, community awareness, environmental media campaigns, advocacy, and more.

**9000 – Co and Extra Curricular Activities.** This is a summary account only; no transactions should be recorded here. Activities that add to a student's educational experience but are not related to educational activities. These activities typically include events and activities that take place outside the traditional classroom. Some examples of such activities to be coded here are student government, athletics, band, choir, clubs and honors societies, to include honors banquet costs. This is a summary account only; no transactions should be recorded here.

**9100 – Elementary Co-Curricular Activities.** Activities that add to the educational experience of preschool through grade 8 students but are not related to educational activities. These activities typically include intramural sports and other events and activities that take place outside the traditional classroom. Some examples of such activities to be recorded here are student government, band, choir, clubs and honors societies, to include honors banquet costs.

**9200 – Elementary Extra-Curricular/Interscholastic Athletics.** Interscholastic athletic programs that add to the educational experience of preschool through grade 8 students but are not related to educational activities and take place outside the traditional classroom.

**9500 – Secondary Co-Curricular Activities.** Activities that add to the educational experience of grade 9 through 12 students but are not related to educational activities. These activities typically include intramural sports and other events and activities that take place outside the traditional classroom. Some examples of such activities to be recorded here are student government, band, choir, clubs and honors societies, to include honors banquet costs.

**9600 – Secondary Extra-Curricular/Interscholastic Athletics.** Interscholastic athletic programs that add to the educational experience of grade 9 through 12 students but are not related to educational activities and take place outside the traditional classroom.



- 2140 – **Student Psychological Services.** Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluation, and planning and managing a program of psychological services, including psychological counseling for students, staff, and parents.
- 2150 – **Student Speech Pathology and Audiology Services.** Activities that identify, assess, and treat children with speech, hearing and language impairments.
- 2160 – **Student Occupational Therapy – Related Services.** Activities that assess, diagnose, or treat students for conditions requiring the services of an occupational therapist.
- 2170 – **Physical Therapy.**
- 2180 – **Visually Impaired/Vision Services**
- 2190 – **Other Support Services – Student.** Other support services to students not classified elsewhere in the 2100 series. Examples of costs to be included here: ADA/Section 504, floating tutors, attendance officers, lunch and playground monitors, truant officers, non-security resource officers.
- 2198 – **Parentally Placed.** Use to track Federal effort of host SAU for students with disabilities parentally placed in private schools.
- 2199 – **Early Intervention.** Use to track early intervention services (such as Response to Intervention Programs).
- 2200 – Support Services – Instruction.** Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.
- 2210 – **Improvement of Instruction.** Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and staff training.
- 2212 – **Instruction and Curriculum Development.** Activities that aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate students.
- 2213 – **Instructional Staff Training.** Activities associated with the professional development and training of instructional personnel. These include activities such as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement) and other activities related to the ongoing growth and development of instructional personnel. The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should also be included in this code. All costs should be charged to this code

regardless of whether training services are provided internally or purchased from external vendors.

- 2219 – **Other Improvement of Instruction Services.** Activities for improving instruction other than those classified elsewhere in the 2210 series.
- 2220 – **Library and Educational Media Services.** Activities concerned with directing, managing, and supervising educational media services as well as such activities as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning for the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books, reference guides and materials, catalog materials, special collections, and other materials, whether maintained separately or as a part of an instructional materials center. These activities include developing and acquiring library materials and operating library facilities. Textbooks are not charged to this function but to the instruction function.
- 2221 – **Library Services.** Activities associated with selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books and materials.
- 2222 – **Media Services.** Activities such as selecting, preparing, caring for, and making available to members of the instructional staff the equipment, films, filmstrips, transparencies, tapes, TV programs, and other similar materials.
- 2223 – **Educational Television Services.** Activities concerned with planning, programming, writing, and presenting of educational programs or segments of programs by way of closed circuit or broadcast television.
- 2230 – **Instruction-Related Technology.** This functional category encompasses all technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application and development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that relate to the support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be accounted for in this code. Use of this function is required for tracking EPS targeted funds component; to be used with General Fund (1000) only. Expenditures of other funds for Instructional Technology will not be considered as fulfilling the EPS requirement for spending in this area.

establish or maintain computer-based communications, networking and Internet services; video communications services for one-way or two-way communication via satellite, cable or other devices; postal communications, to include establishment or maintenance of postage machine rentals, postage fees, delivery services or couriers. This object also includes licenses and fees for services to research materials via the Internet.

5310 – **Communications –Postage.** Amounts paid for postage and postage machine rental.

5320 – **Communications – Telephone.** Amounts paid to a provider for telephone services.

5330 – **Internet Connectivity Costs.**

5340 – **E books.** Also includes the cost of online subscriptions to instructional material.

5350 – **Online Subscriptions – Software.** Software programs and Apple apps that reside on the Internet, not on a PC.

5400 – **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.

5430 – **Advertising for Adult Education Programs.** Used to classify advertising costs of Adult Education programs only.

5500 – **Printing and Binding.** Expenditures for job printing and binding, usually according to specifications of the school administrative unit. This includes designing and printing forms and posters, as well as printing and binding school administrative unit publications. Preprinted forms should be charged to object 6000.

5530 – **Printing and Binding for Adult Education Programs.** Used to classify printing and binding costs of Adult Education programs only.

5610 – **Tuition Paid to School Units Within the State.** Amounts paid for tuition to other school administrative units within the State.

5612 – **Tuition Payment for K-2 Targeted Funds.** Portion of tuition paid to meet rule requirement of K-2 targeted funds.

5613 – **Tuition Payment for Instructional Technology Targeted Funds.** Portion of tuition payment applicable to fulfilling rule requirement for instructional technology targeted funds expenditures.

5614 – **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.

- 5620 – **Tuition Paid to School Units Outside the State.** Amounts paid for tuition to other school administrative units outside the State, to include out of state charter schools and out of state regional programs.
- 5630 – **Tuition to Private Schools.** Tuition paid to private schools.
- 5640 – **Charter School Tuition.** Amounts paid to in-state charter schools for regular instruction.
- 5650 – **Tuition to Post Secondary Schools.**
- 5680 – **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.
- 5690 – **Tuition – Other.** Tuition and/or assessments paid to the state and other governmental organizations (such as EUT, CDS and/or Career and Technical Regions) as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying school administrative unit.
- 5700 – **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 should be charged to the appropriate object codes in combination with function 3100.
- 5800 – **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.
- 5801 – **Travel – Mileage.**
- 5802 – **Travel – Lodging.**
- 5803 – **Travel – Meals.**
- 5810 – **Travel for Professional Development.** Expenditures associated with employee travel for the purpose of professional development activities.
- 5830 – **Adult Education Travel to State Meetings.** Expenditures for staff travel expenses associated with Adult Education meetings called by the Maine Department of Education.
- 5900 – **Intereducational, Interagency Purchased Services.** Purchased services other than those described in the 5000 object code series. Any interdistrict payments other than tuition or transportation should be classified here. This code identifies other payments for services made between a school administrative unit and other governmental entities.
- 5910 – **Services Purchased From Another School Administrative Unit or Educational Service Agency Within the State.** Payments to another school administrative unit within the

state for services rendered, other than tuition or transportation fees. Examples of such services are data processing, purchasing, nursing and guidance.

5920 – **Services Purchased From Another School Administrative Unit or Educational Service Agency Outside the State.** Payments to another school administrative unit outside the state for services rendered, other than tuition and transportation fees. Examples of such services are data processing, purchasing, nursing and guidance.

**6000 – 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.

6050 – **Equipment and Furniture, Non-Instructional, Non-Capitalized.** Expenditures for equipment and furniture that are purchased for purposes other than student instruction and that do not meet the school unit's capitalization threshold.

6100 – **Instructional Supplies.** Expenditures for program specific supplies to fulfill the purpose of a specific instructional program area of a school administrative unit. This object code is used only with function 1000.

6105 – **Instructional Supplies – Music.**

6110 – **Equipment and Furniture, Instructional, Non-Capitalized.** Expenditures for equipment and furniture that are purchased for student instruction purchases and that do not meet the school unit's capitalization threshold.

6120 – **Instructional Supplies – Art.**

6121 – **Instructional Supplies – Family and Consumer Science.**

6122 – **Instructional Supplies – Tech Ed.**

6123 – **Instructional Supplies – Science.**

6128 – **Instructional Supplies – Physical Education.**

6150 – **Career and Technical Education Minor Capital Equipment.** Expenditures made by Career and Technical Centers and/or Regions for program equipment items that are not capitalized but are required to have group control.

6170 – **Supplies.**

6190 – **Career and Technical Education Classroom and WorkSite Safety Supplies.** Items such as safety glasses used in CTE Programs.

6200 – **Energy.** Expenditures for energy, including gas, oil, coal, and gasoline, and for services received from public or private utility companies.

- 6210 – **Energy – Natural Gas.** Expenditures for gas utility services from a private or public utility company.
- 6220 – **Energy – Electricity.** Expenditures for electric utility services from a private or public utility company.
- 6230 – **Energy – Bottled Gas.** Expenditures for bottled gas, such as propane gas received in tanks.
- 6240 – **Energy – Oil.** Expenditures for bulk oil normally used for heating.
- 6250 – **Energy – Coal.** Expenditures for raw coal normally used for heating.
- 6260 – **Energy – Gasoline/Diesel.** Expenditures for gasoline purchased in bulk or periodically from a gasoline service station.
- 6290 – **Energy – Other.** Expenditures for energy that cannot be classified in one of the preceding energy object codes.
- 6300 – **Food.** Expenditures for food used in the school food service program. Food used in instructional programs is coded under supplies, object code series 6000.
- 6310 – **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.
- 6400 – **Books and Periodicals.** Expenditures for books, textbooks, and periodicals, in paper or CD/DVD format (not online), 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 repairs to school library books.
- 6410 – **Books and Periodicals; Textbooks – Hardcover.** Amounts paid for hardcover textbooks.
- 6420 – **Books and Periodicals; Textbooks – Softcover.** Amounts paid for softcover textbooks. Examples include: Workbooks, paperback, trade manuals.
- 6430 – **Books and Periodicals; Periodicals.** Amounts paid for periodicals, including paper and CD format. Examples: Subscriptions, newspapers, magazines, journals.
- 6490 – **Textbooks for Employee Professional Development.** Textbooks purchased by the school administrative unit for the employee per contractual agreement regarding professional development reimbursement.
- 6500 – **Technology-Related Supplies.** Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are software (downloaded or "off the shelf"), diskettes, parallel cables, and monitor stands as well as personal computers and other technology items that the school administrative unit does not view as equipment.

- 6600 – **Audiovisual Supplies.** Expenditures for optical, electronic and other devices and related supplies which are designed to enhance learning through the combined senses of hearing and sight; for example, films and television.
- 6700 – **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.
- 6800 – **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.
- 6900 – **Other Supplies.** Expenditures for supplies not otherwise delineated in the 6000 object code series.
- 6950 – **Graduation Supplies for Adult Education.** Used to classify costs of supplies for Adult Education graduation ceremonies only; code to Adult Education Director's office.
- 7000 – Property.** Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets and equipment that meet the defined criteria under equipment object codes.
- 7100 – **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. Do not include expenditures for site improvements.
- 7200 – **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 expenditures resulting from repairs, renovations or alterations to buildings. Expenditures for the contracted construction of buildings, for major permanent structure alterations and/or for the installation of service systems in existing buildings are coded to object 4500. Buildings constructed and alterations performed by the school administrative unit staff are charged accordingly.
- 7300 – **Equipment.**
- 7301 – **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 needed and the item meets the equipment requirements delineated in the "Criteria for Distinguishing Supply Items from Equipment Items" chart on the MDOE website, save the capitalization threshold.

- 7310 – **Equipment – Machinery.** Expenditures for equipment usually composed of a complex combination of parts (excluding vehicles). Examples include: lathes, drill press, printing press. To be classified as equipment, the item meets the equipment requirements delineated in the "Criteria for Distinguishing Supply Items from Equipment Items" chart on the MDOE website.
- 7311 – **Machinery.** Expenditures for equipment usually composed of a complex combination of parts (excluding vehicles) but the amount expended is less than a school unit's capitalization threshold but group control of the item is needed. The item must meet the equipment requirements delineated in the "Criteria for Distinguishing Supply Items from Equipment Items" chart on the MDOE website, save the capitalization threshold.
- 7320 – **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 item meets the equipment requirements delineated in the "Criteria for Distinguishing Supply Items from Equipment Items" chart on the MDOE website.
- 7330 – **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 meets the equipment requirements delineated in the "Criteria for Distinguishing Supply Items from Equipment Items" chart on the MDOE website.
- 7331 – **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 the equipment requirements delineated in the "Criteria for Distinguishing Supply Items from Equipment Items" chart on the MDOE website.
- 7335 – **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 the equipment requirements delineated in the "Criteria for Distinguishing Supply Items from Equipment Items" chart on the MDOE website.
- 7340 – **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 must meet the equipment requirements delineated in the "Criteria for Distinguishing Supply Items from Equipment Items" chart on the MDOE website.
- 7341 – **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 is needed.



The item must meet the equipment requirements delineated in the "Criteria for Distinguishing Supply Items from Equipment Items" chart on the MDOE website.

7350 – **Equipment – Technology Software.** Expenditures for purchased or downloaded software used for educational or administrative purposes that meet or exceed the capitalization threshold. Costs coded here must meet the equipment requirements delineated in the "Criteria for Distinguishing Supply Items from Equipment Items" chart on the MDOE website.

7351 – **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. Costs coded here do not meet a school unit's capitalization threshold but group control is needed. The item must meet the equipment requirements delineated in the "Criteria for Distinguishing Supply Items from Equipment Items" chart on the MDOE website.

7360 – **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.

7390 – **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, costs coded here must meet the equipment requirements delineated in the "Criteria for Distinguishing Supply Items from Equipment Items" chart on the MDOE website.

7391 – **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 equipment requirements delineated in the "Criteria for Distinguishing Supply Items from Equipment Items" chart on the MDOE website.

7400 – **Infrastructure.** Expenditures for purchased infrastructure assets by the school administrative unit. These items include water/sewer systems, roads, bridges, and other assets that have significantly longer useful lives than other capital assets.

7410 – **Infrastructure – Communication.** Expenditures for purchased infrastructure assets pertaining to communication; most commonly with a school construction project.

7500 – **Intangible Assets.** Expenditures for outlays of intangible assets, if not categories in objects 7340 and/or 7350.

7900 – **Depreciation and Amortization.** The portion of the cost of a capital asset that is charged as an expense during a particular period. In accounting for depreciation, the costs of a capital asset, less any salvage value, is apportioned over the estimated service life of

such an asset, and each period is charged with a portion of such cost. Through this process, the asset is ultimately charged off as an expense.

**8000 – Debt Service and Miscellaneous.** Amounts paid for goods and services not otherwise classified elsewhere.

8100 – **Dues and Fees.** Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered. Include costs for on line databases here.

8109 – **Adult Education Fees.** Used for subscription and liscensing fees for online learning. Used only with fund 1500.

8110 – **Bank Fees.**

8120 – **Maine State Billing Fees.** Not to be used with fund 2460 nor paid from Maine Care/Medicaid dollars allocated to the general fund.

8130 – **Adult Education Testing Site Fees.** Fees assessed annually to Testing Centers; expenditures are eligible for inclusion in Adult Ed subsidy formula. Use with program code 6500 and function code 2300.

8140 – **School Board Conference Fees.** Amounts paid for costs associated with school board members attending conferences and workshops.

8150 – **Fingerprinting Fees.** Fees paid by the school administrative unit for required employee fingerprinting.

8160 – **Charter School Commission Fee.**

8190 – **Miscellaneous – Bad Debt Expense.** For use with function 2500 to write off bad debts such as food service receivables.

8200 – **Judgments Against the School Administrative Unit.** Expenditures from current funds for all judgments (except as indicated below) against the school administrative unit that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here.

8300 – **Debt-Related Expenditures/Expenses.**

8310 – **Redemption of Principal.** Expenditures to retire bonds (including current and advance refundings) and long-term loans.

8311 – **Redemption of Principal – Lease Conversions.** Principal payments on MDOE approved bonded lease conversion projects.

8320 – **Interest.** Expenditures for long term interest on bonds or notes.

- 8321 – **Interest.** Interest payments on MDOE approved bonded lease conversion projects.
- 8330 – **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.
- 8340 – **Amortization of Premium and Discount on Issuance of Bonds.** Expenses amortized as debt premium and/or discount in connection with the issuance of debt.
- 8350 – **Debt-Related Expenditures.** Expenditures for interest on short-term debt or anticipation notes. (Used only with function 2510 Fiscal Services.)
- 8500 – **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. See model charts of account to determine proper coding combinations.
- 8900 – **Miscellaneous Expenditures.** Amounts paid for goods or services not properly classified in one of the objects in the 8000 series.
- 9000 – Other Items.** Used to classify transactions that are not properly recorded as expenditures/expenses but require control and reporting by the school administrative unit.
- 9100 – **Fund Transfers Out.** Includes all transactions conveying financial resources from one fund to another within the school administrative unit.
- 9110 – **Fund Transfers Out.** Includes all transactions conveying financial resources from one fund to a fund of another governmental agency.
- 9120 – **Fund Transfers Out – Special Revenue Accounts.**
- 9123 – **Indirect Cost Recovery – System Administration.** Used with Federal grant fund numbers to indicate recovery of system administration indirect costs.
- 9126 – **Fund Transfer Out – Operations and Maintenance.** Used with Federal fund numbers to account for indirect cost recovery of operations and maintenance costs.
- 9130 – **Fund Transfers Out – Capital Project Accounts.**
- 9140 – **Fund Transfers Out – Student Activity Accounts.**
- 9150 – **Fund Transfers Out – Minor Capital Accounts.**
- 9160 – **Fund Transfers Out – Adult Education Accounts.**
- 9190 – **Transfer Out.** Transfer out of items not detailed in preceding codes.

9200 – **Payments to Escrow Agents for Defeasance of Debt.**

9250 – **Discount on the Issuance of Bonds.** Proceeds from that portion of the sale of bonds below their par value. The discount represents an adjustment of the interest rate and will be amortized using expenditure object account 8340. (Object 9250 should only be used with function 5000.)

9300 – **Net Decreases in the Fair Value of Investments.** Losses recognized from the sale of investments or changes in the fair value of investments. Losses represent the excess of the cost or any other basis at the date of sale (or valuation) over sales value (or fair value). For financial reporting purposes, GASB Statement 31 requires that all investment income, including changes in the fair value of investments, be recorded as revenue in the operating statement.

9310 – **Realized Losses on Investments.** Losses recognized from the sale of investments. Losses represent the excess of the cost or any other basis at the date of sale over sales value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account may be used for internal tracking purposes.

9320 – **Unrealized Losses on Investments.** Losses recognized from changes in the value of investments. Losses represent the excess of the cost or any other basis at the date of valuation over fair value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account may be used for internal tracking purposes.

9400 – **Losses on the Sale of Capital Assets.** The excess of book value of the capital assets sold over the amount received.

9500 – **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 administration that are either unusual in nature or infrequent in occurrence. For some units, this includes significant costs related to a natural disaster caused by fire, flood, tornado, hurricane or hail storm or, costs related to an environmental disaster.

9600 – **Extraordinary Items.** Used to classify items in accordance with Accounting Principles Board Opinion No. 30 that are transactions or events that are both unusual in nature and infrequent in occurrence. For some units, this includes significant costs related to a natural disaster caused by fire, flood, tornado, hurricane or hail storms or costs related to an environmental disaster.

2800 – **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.

2900 – **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.

### **3000 – Revenue from State Sources.**

3111 – **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.

3115 – **Direct State Funding for Regional Service Centers.**

3120 – **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 reported here.

3121 – **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.

3123 – **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.

3124 – **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.

3126 – **State Ward Receipts – Special Secondary.** Receipts from the state in payment of special education costs for state wards enrolled in secondary grades 9-12.

3130 – **Plantation Interest.** Interest earned by plantation monies held in the State Treasury. May also be called "ministerial funds".

3150 – **National Board for Professional Teaching Standards Salary Supplement.** Annual amount paid from GPA per 20-A, 13013-1(4).

3155 – **National Board for Professional Teaching Standards Certification Scholarship.** State law, 20-A MRSA Section 13013-A subsection 5 & 6; as Amended by PL 2012 c. 702, established the National Board Certification Scholarship Fund to encourage teachers to

apply to and enroll in the certification program offered by the National Board for Professional Teaching Standards.

3160 – **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.

3170 – **Apple Mac Book Buyout.** Revenue received from the State for the Apple Laptop Buyout.

3180 – **MLTI Alternate Plan Support.**

3200 – **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.

3201 – **University of Maine, Muskie School of Public Service.**

3202 – **Early Learning Site.** Demo grant.

3203 – **Bridge Year.**

3204 – **CTE Industry Standards.** Appropriated FY 2016; to be distributed to sites for equipment to meet industry standards. Use with fund code 2200-2214.

3208 – **MoMEntum K-3 Literacy Pilot.** State grant; year 1 funds from 010-05A-2071-09; year 2 funds from 010-05A-1051-01.

3209 – **Community Schools Grant.**

3214 – **Maine Children's Trust Fund.**

3215 – **Dental Program.** Revenues received from the Department of Human Services and other State sources for dental programs.

3216 – **Eye Care.** Revenues received from the Department of Human Services and other State sources for eye care programs.

3217 – **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.

3218 – **J Jag Grant.** Funds from the Department of Corrections.

3220 – **Fund for the Efficient Delivery of Educational Services.**

3221 – **Maine Arts Commission Grants.**

- 3222 – **Maine Historical Society Grants.**
- 3224 – **George Briggs CTE Funds.** Fund 2235.
- 3229 – **Maine Math and Science Alliance Grants.**
- 3230 – **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 startup costs.
- 3231 – **Regional Planning Committee Travel Grants.** From 010-05A-0838-712.
- 3232 – **Proficiency Based Education.** Use with fund 2232.
- 3233 – **Teacher/Principal Evaluation Systems.** State grant through 010-05A-0308-09.
- 3234 – **State Grant – Star Academy.**
- 3235 – **Learning Results Grants.** Appropriation 2071-092.
- 3236 – **State Grant for Adult Education.** Use to account for one time grants issued by the state for adult education.
- 3237 – **Work Ready Grant.** Department of Labor funds via Local Workforce Investment Boards. Expend under program 6300.
- 3238 – **Adult Education.** Use for miscellaneous AE State grants, such as targeted assistance, 014 account.
- 3239 – **Adult Education DHHS Programming.** State general fund dollars provided to adult education for local office client services such as ASPIRE.
- 3240 – **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. Use with fund 1500.
- 3241 – **School Based Child Care.** Paid through Human Services.
- 3242 – **Other DHHS Grants.** Other specific purpose grants from DHHS not otherwise delineated elsewhere.
- 3243 – **Healthy Maine Partners.** Grants for Health Coordinators.
- 3245 – **Teen Sexuality Awareness Program.** Grants from the Department of Human Services.
- 3246 – **Rape Crisis.** Funds received from DHHS.

- 3247 – **Youth Substance Abuse Prevention.** Funds from DHHS.
- 3249 – **College Transitions Grant – Adult Education.** State grant for Adult Education. Used with program 6060.
- 3250 – **School Meal Reimbursement.** Reimbursement from State sources for the expenses of school food service operations.
- 3251 – **Maine Nutrition Network.** USDA Team Nutrition Grant - stipends for teachers working on health curriculum.
- 3257 – **State Non-Food Assistance.** Grants from the State for the purchase of equipment for School Food Service Programs.
- 3262 – **MLTI 1:1 Laptop Grant.** Fund 2237.
- 3265 – **Agriculture and Natural Resources.** Grants from the State for Agriculture and Natural Resources.
- 3266 – **High Performance Construction Grant.**
- 3270 – **Innovative Grants.** Innovative educational grants awarded under State of Maine statute.
- 3272 – **Sun Safety Grant.** Funds from DHHS.
- 3279 – **National Board Scholarship Fund.** State special revenue account.
- 3281 – **Reading Recovery.** Maine Support Network.
- 3290 – **Miscellaneous State Receipt.** Revenue source for current fiscal year not classified elsewhere.
- 3294 – **Restricted Grants in Aid from State.** Revenue from Maine CDC for influenza vaccines.
- 3295 – **Receipts from the University System.** Includes ITV funds; funds for salary of site based coordinator.
- 3297 – **Miscellaneous Receipt.** Receipts via USM for stocking healthy snacks in vending machines and otherwise support healthy snacks in school nutrition programs.
- 3299 – **Miscellaneous State Receipt.** Miscellaneous State revenue not classified elsewhere.
- 3700 – **State Grants Through Intermediate Sources.** Revenues from state government through an intermediate agency.
- 3800 – **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 other privately owned property due to the action by the State.

**3900 – 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.

**4000 – Revenue from Federal Sources.** Summary code only; no transactions should be recorded here.

**4100 – 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.

**4200 – 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.

**4290 – Miscellaneous ARRA Funds.** Investing in Innovation 84.396C.

**4300 – 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.

**4309 – Elementary/Secondary School Counseling Demo Grant.** 84.215E Direct from Feds.

**4310 – ROTC.** Federal revenues received directly from the Feds to the SAU in support of ROTC programs.

**4311 – Federal Revenue for Bureau of Indian Education.**

**4312 – Federal Revenue for Bureau of Indian Affairs – Transportation.**

**4313 – Federal Revenue for Bureau of Indian Affairs – Special Education.**

**4314 – Federal Revenue for Bureau of Indian Affairs – Facilities.**

**4315 – Federal Revenue for Bureau of Indian Affairs.** CFDA # 15.151: Education Program Enhancements provide resources for special studies, projects, new activities, and other costs associated with enhancing the basic educational programs provided to students. These funds allow BIE to provide specialized assistance to schools struggling to make Adequate Yearly Progress (AYP) that is targeted to address the schools' unique needs and specific gaps in achievement. Typically, assistance involves implementation of specialized programs in reading and math, and staff development for principals, teachers and support staff.

- 4316 – **Maine Indian Education Title II.** For use by Maine Indian Education Units only.
- 4322 – **Maine Indian Education.** ESEA Title IX US DOE grants to local school administrative units.
- 4323 – **Maine Indian Education.** Bureau of Indian Affairs, Johnson-O'Malley Act.
- 4326 – **Impact Aid.** ESEA Title VIII; funds from US DOE.
- 4328 – **FEMA.** Monies from Federal Emergency Management Agency.
- 4333 – **Day Care Grants for Maine Indian Education Use Only.**
- 4335 – **Federal Revenue for Bureau of Indian Affairs.**
- 4336 – **Federal Revenue for Bureau of Indian Affairs.**
- 4341 – **RUS Grant.** Funds from the USDA for technology.
- 4346 – **Diesel Emissions Reduction Act.** EPA money through Maine DEP for school bus fuel fired heaters.
- 4348 – **Universal Newborn Hearing Screening.** This program supports state and territory programs in developing a comprehensive and coordinated system of care targeted toward ensuring that newborns and infants receive appropriate timely services including continuous screening, evaluation, diagnosis and early intervention services. CFDA# 93.251.
- 4351 – **USDA Grant.** Funds received directly from USDA for "Let's Move" or Healthier US Challenge Grant.
- 4352 – **USDA Farm to School.**
- 4370 – **After School Snack Program.** Federal reimbursement for snacks served after school.
- 4380 – **Summer Food Service Program Operating Revenue.** Federal reimbursement for the operating costs of meals served to eligible students.
- 4390 – **Small Rural School Achievement Grant.** Short name is SRS; distributed to SAUs via electronic transfer (drawdown).
- 4399 – **Miscellaneous Federal Grant Received Directly.**
- 4500 – **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.

- 4504 – **Priority Schools.** Title I schools identified as low performing; NCLB Title I Program Improvement.
- 4505 – **Fund for Improvement of Education.** PEP Grant CFDA 84.215F.
- 4506 – **Advanced Placement Program.** ESEA Title I; also includes AP Test Fee Program. CFDA 84.330, use with fund 2370.
- 4512 – **English Language Acquisition Grants.** Title III CFDA 84.365; use with fund 2680.
- 4515 – **Migrant Education.** NCLB Title IC CFDA 84.011; use with fund 2330.
- 4516 – **Title I Program – Neglected and Delinquent Children.** CFDA 84.013; use with fund 2340.
- 4517 – **Title I – Disadvantaged.** CFDA 84.010; use with fund 2300.
- 4518 – **Title I – School Improvement.** CFDA 84.377; use with fund 2420.
- 4520 – **Title IIA – Improving Teacher Quality.** CFDA 84.367; use with fund 2700.
- 4522 – **Title IIA 2012 Set Aside.**
- 4523 – **Title IV Part A Student Support & Academic Enrichment Program.** CFDA 84.424A; use with fund code 2400.
- 4525 – **Title IIA – Improving Teacher Quality.** CFDA 84.367; use with fund 2690.
- 4526 – **National Clean Diesel Rebate Program.** Funds used to retrofit or replace school buses. CFDA 66.040; use with Fund 2611.
- 4527 – **PreSchool Development Grant.** CFDA 84.419B; use with fund 2457.
- 4528 – **Title IV – Gear-Up.** CFDA 84.334; use with fund 2390.
- 4529 – **Perkins.** CFDA 84.243; use with fund 2890.
- 4532 – **Perkins – Title 1C Grants.** CFDA 84.048; use with fund 2860.
- 4533 – **Perkins – Target Area Reserve.** CFDA 84.048; use with fund 2870.
- 4534 – **Career and Technical Education – Adult.**
- 4538 – **Perkins – Tech Prep Education.** CFDA 84.234; use with fund 2880.
- 4539 – **Adult Basic Education – Corrections.** CFDA 84.002; use with fund 2960.
- 4540 – **Adult Basic Education – Special Projects.** CFDA 84.002; use with fund 2970.

- 4541 – **Adult Basic Education – State Leadership Account.** CFDA 84.002; use with fund 2980.
- 4548 – **Special Education – PreK building capacity grant.** CFDA 84.027; use with fund code 2481
- 4549 – **Summer Food Service Program.**
- 4550 – **Child Nutrition Program.** Revenues from Federal Services for expenses.
- 4551 – **Child Nutrition – Regular Lunch.** Federal reimbursement for regular (not free or reduced) lunches.
- 4552 – **Child Nutrition – Reduced Lunch.** Federal reimbursement for all reduced meals.
- 4553 – **Child Nutrition – Free Meals.** Federal reimbursement for all free meals.
- 4554 – **Child Nutrition – School Breakfast.** Federal reimbursement for all breakfast meals.
- 4555 – **Child Nutrition – Special Milk.** Federal reimbursement for Pre-Kindergarten and Kindergarten Milk program.
- 4556 – **Child Nutrition – Federal Nutrition Revenue.** Used to account for Federal, one-time, nutrition money and/or after school snack program.
- 4557 – **Child Nutrition – Non-Food Assistance.** Use to account for in kind contributions.
- 4558 – **Child Nutrition – Payments In Lieu of Commodities.** Federal dollars given in lieu of receiving USDA Commodities.
- 4559 – **Child Nutrition – Fresh Fruits and Vegetables Grant.** USDA Grant; expended under a la carte function 3120.
- 4560 – **Nutrition – CACFP Grant.** CFDA 10.558
- 4561 – **Special Education – Discretionary.** CFDA 84.027; use with fund 2500.
- 4562 – **Special Education – Local Entitlement.** CFDA 84.027; use with fund 2470.
- 4563 – **Special Education – Preschool Handicapped.** CFDA 84.173; use with fund 2510.
- 4564 – **Special Education – Capacity Building and Improvement.** Teamwork for Kids Grant designed to assist schools in building connections between parents, students, administrators for special needs students CFDA 84.027; use with fund 2490.
- 4565 – **Special Education – Supervision Enhancement.** CFD 84.326; use with fund 2550.
- 4566 – **Special Education – Assistive Technology.** CFDA 84.224; use with fund 2530.

- 4567 – **Special Education – Infants and Children.** Part C CFDA 84.181; use with fund 2520.
- 4568 – **Education for Homeless Children and Youth.** Title VII; McKinney-Vento Homeless Assistance Act CFDA 84.196; use with fund 2610.
- 4569 – **Special Education – State Improvement.** CFDA 84.323; use with fund 2540.
- 4570 – **Educational Technology State Grants.** NCLB Title IID (replaces former Tech Literacy Challenge under Title III).
- 4572 – **WWATCH.** Title III NCLB funds for LEP students.
- 4574 – **Refugee State School Impact Grant.** US Dept. of Human Services.
- 4577 – **21st Century Community Learning Centers.** Title IV B grants for after school programs.
- 4581 – **Adult Education Family Literacy Act.** AEFLA Grant CFDA 84.002; use with fund 2950.
- 4583 – **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.
- 4585 – **MaineCare.** Funds received via DHHS, use with fund 1000 or fund 2460.
- 4589 – **Learn and Serve America - National Grant.**
- 4590 – **Rural Low Income Schools Grant.** Short name is RLI.
- 4591 – **Innovative Education Program Strategies.** Title V.
- 4592 – **Math and Science Partnerships – Title IIB.** CFDA 84.366; use with fund 2810.
- 4593 – **TIF – 4 grant.** CFDA 84.374A; use with fund 2820.
- 4595 – **State Assessments and Enhanced Assessment Instruments – Title VI.** CFDA 84.369; use with fund 2710.
- 4598 – **Miscellaneous Federal Revenue.** Federal revenue received via MDOE and not classified elsewhere in other handbook codes. May be one time only in nature.
- 4599 – **Miscellaneous Federal Grants.** Federal revenue received via MDOE and not classified elsewhere in other handbook codes. May be one time only in nature.
- 4700 – **Grants-In-Aid from the Federal Government Through Other Agencies.** Revenues from the Federal Government through an intermediate agency. Summary code only no transactions should be posted here.

- 4701 – **i3BARR Grant.** Federal dollars sub granted to school administrative units via private sources.
- 4710 – **WIA Projects.** Department of Labor Workforce Investment Act for Adult Ed. CFDA 17.261; use with fund 2940 or 2990.
- 4711 – **Job Driven National Emergency Grant.** Funds to implement new or expanded local and regional job-driven partnerships that will serve more dislocated workers and achieve better employment-related outcomes. CFDA 17.277; use with Fund 2940 or 2990.
- 4712 – **Recreational Trails Program.** Federal program through Maine Department of Agriculture, Conservation, and Forestry to help build and maintain recreational trails for public access.
- 4720 – **Safe and Drug Free Schools and Communities Grant.** Title IV money distributed to schools via community agencies.
- 4721 – **Reconnecting the Youth.** Federal funds via Office of Substance Abuse/CDC through Maine Youth Suicide Prevention Program; may be distributed through community health centers or other subcontractors.
- 4730 – **Grants from Federal Government Through Another Agency.**
- 4733 – **Title X.** CFDA 93.217.
- 4736 – **State Criminal Alien Assistance Program.** CFDA 16.606: The State Criminal Alien Assistance Program (SCAAP) is a payment program designed to provide federal assistance to states and localities that incur costs for incarcerating undocumented criminal aliens who are being held as a result of state and/or local convictions.
- 4739 – **Grants from Feds Through Another Agency.** Gear Up Mini Grant.
- 4740 – **Miscellaneous Federal Grant – Department of Homeland Security.** Distributed by Maine Emergency Management 97.067 CFDA.
- 4742 – **Drug Free Communities Project.** CFDA 93.276 from Substance Abuse and Mental Health Services (DHHS).
- 4743 – **Newborn Hearing Screening Grant.** Funds via DHHS.
- 4744 – **DHHS Substance Abuse Prevention Services.** Funds via DHHS Title V and XIX CFDA 93.243 and 93.959.
- 4760 – **QZAB.** Federal funds for renovation.
- 4770 – **Federal Grant Through Another Agency – Americorps.** Federal Americorp volunteer funds through Maine Commission for Community Service.

- 4781 – **Federal Grant Through Another Agency – Adult Education Partnership DHHS.** Funds received from local DHHS offices for partnerships in ASPIRE and other client programs.
- 4782 – **Adult Education Dept. of Labor Programming.** Revenue received from Local Workforce Investment Boards to perform employment training and Integrated Education and Training Pilot.
- 4783 – **Refugee Cash & Medical Assistance Program.**
- 4790 – **Federal Through Another Agency.**
- 4791 – **Federal Through Another Agency.** From DOT - Safe Routes to School or from FAME - Me College Access Challenge.
- 4795 – **Fed Through Other Agency - Adult Ed.** Use for one-time Adult Education grants from the Feds through another agency such as ANI money from DOL for professional development.
- 4799 – **Grants from Federal Government Through Other Agencies.** Use this code for one time/miscellaneous receipts.
- 4800 – **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.
- 4810 – **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 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.
- 4900 – **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.
- 5000 – Other Financing Sources.** This revenue code may be used to account for balance forward used to fund the next year's budget.
- 5001 – **Other Financing Sources.**
- 5002 – **Other Financing Sources.**
- 5003 – **Other Financing Sources.**
- 5004 – **Other Financing Sources.**

5005 – **Other Financing Sources.**

5006 – **Other Financing Sources.**

5007 – **Other Financing Sources.**

5008 – **Other Financing Sources.**

5009 – **Other Financing Sources.**

5010 – **Other Financing Sources.**

5040 – **Other Financing Sources – Adult Education Balance Forward.** Use to account for adult education program prior fiscal year ending balance which is used as funding for the subsequent fiscal year's budget.

5100 – **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.

5110 – **Bond Principal.** Used to record the face amount on bonds sold.

5120 – **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.

5200 – **Fund Transfers.** Used to classify operating transfers from other funds of the school administrative unit.

5201 – **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 1000.

5202 – **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 3000 series.

5203 – **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 2000 series.



- 5204 – **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 2930 or 6000.
- 5205 – **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 1500.
- 5206 – **Fund Transfers – Minor Capital Projects.** Not to be used as a revenue source to fund 4000 series.
- 5207 – **Fund Transfers – Student Activity Funds.** Not to be used as a revenue source to fund 9000 series.
- 5208 – **Transfer in from Other SAU.** Revenue transferred from other school administrative unit, not for payment of service.
- 5209 – **Interfund Transfer.** Use for transferring funds within the same fund family.
- 5223 – **Indirect Cost Recovery - System Administration.** To record transfer in of Federal funds for indirect cost recovery of system administration costs.
- 5226 – **Indirect Cost Recovery Transfer In - Operations and Maintenance.** To record transfer in of Federal funds for indirect cost recovery of operations and maintenance costs.
- 5300 – **Proceeds from the Disposal of Real or Personal Property.** Proceeds from the disposal of school property or 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.
- 5301 – **Insurance Proceeds – Real Property.** Proceeds received as compensation for the loss of real property.
- 5302 – **Insurance Proceeds – Other.** Proceeds received as compensation for the loss of fixed assets other than real property.
- 5305 – **Proceeds from the Disposal of Real or Personal Property.** To be used to account for revenue from sale of buses.
- 5309 – **Proceeds from the Disposal of Real or Personal Property.** Sale of Apple Laptops, originally provided by State.
- 5400 – **Loan Proceeds.** Proceeds from loans greater than 12 months. Operating loans of less than 12 months should be classified as a liability account.
- 5420 – **Loans for Bus Purchases.** Proceeds of short term loans for the purchase of school buses.

- 5430 – **Loans for Repairs & Replacement.** Proceeds of loans for the maintenance of plant and minor remodeling, including loans from the Revolving Renovation Fund.
- 5439 – **Loans for Repair/Replacement.** Proceeds from lenders participating in Qualified School Construction Bond Loan program.
- 5440 – **Loans for Building Projects.** Proceeds of loans for construction projects, not bond sales.
- 5490 – **Miscellaneous Loans.** Proceeds from other loans, not detailed in the 5400 revenue code series.
- 5500 – **Capital Lease Proceeds.** Proceeds from capital leases.
- 5600 – **Other Long-Term Debt Proceeds.** Proceeds from other long-term debt instruments not captured in the preceding codes. Includes Bond Anticipation Notes and bond refundings.

**6000 – Other Items.**

- 6100 – **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.
- 6200 – **Amortization of Premium on Issuance of Bonds.** Credit entries associated with the amortization of debt premiums in connection with the issuance of debt.
- 6300 – **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.
- 6400 – **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.

5610 – **Arbitrage Rebate Liability.** Liabilities arising from arbitrage rebates to the Internal Revenue Service (IRS) from bond financing.

5900 – **Other Long-Term Liabilities.** Other long-term liabilities not provided for elsewhere. This account represents amounts due after more than one year from the balance sheet date for advances from other funds and certain miscellaneous liabilities, including workers' compensation, self-funded insurance, and legal claims and adjustments.

5990 – **Other Long Term Liability.** Long term liability (more than one year) not accounted for elsewhere.

5991 – **Other Long Term Liability.**

5992 – **Other Long Term Liability.**

#### **Deferred Inflows of Resources**

6000 – **Deferred Inflow of Resources.** An acquisition of net assets by the government that is applicable to a future reporting period. A deferred inflow of resources should be recognized when resources are received or recognized as a receivable before (a) the period for which property taxes are levied or b) the period when the resources are required to be used. When an asset is recorded in governmental fund financial statements but the revenue is not available, the government should report a deferred inflow of resources until such time as the revenue becomes available.

#### **Fund Balances/Fund Net Position**

7100 – **Non Spendable Fund Balance.** The non spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This would include items not expected to be converted to cash including inventories and prepaid amounts. It may also include the long term amount of loans and receivables, as well as property acquired for resale and the principal of a permanent fund.

7110 – **Non Spendable Fund Balance (Inventories).** A reserve representing that portion of a fund balance segregated to indicate that assets equal to the amount of the reserve are invested in inventories and are, therefore, not available for appropriation. The use of this account is optional unless the purchases method of accounting for inventory is used.

7130 – **Non Spendable Fund Balance (Encumbrances).** A reserve representing that portion of a fund balance segregated to provide for unliquidated encumbrances. Separate accounts may be maintained for current encumbrances and prior-year encumbrances.

7140 – **Non Spendable Fund Balance.** Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This includes inventories and prepaid amounts.

7200 – **Restricted Fund Balance.** The restricted fund balance classification should be reported when legally enforceable constraints placed on the use of resources are either (a) externally imposed

by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

7210 – **Restricted Fund Balance - Minor Capital Projects.** A designation representing that portion of a fund balance segregated to indicate that assets equal to the amount of the designation have been earmarked by the governing board or senior management for a minor capital project (any project that is not a new school or an addition to an existing school) in the future.

7211 – **Restricted Fund Balance - Minor Capital Project.**

7212 – **Restricted Fund Balance - Minor Capital Project.**

7213 – **Restricted Fund Balance - Minor Capital Project.**

7220 – **Restricted Fund Balance - Major Capital Projects.** A designation representing that portion of a fund balance segregated to indicate that assets equal to the amount of the designation have been earmarked by the governing board or senior management for a major capital project (a new school or an addition to an existing school) in the future.

7230 – **Restricted Fund Balance - Regular Education.** A designation representing that portion of a fund balance segregated to indicate that the assets equal to the amount of the designation have been earmarked by the governing board or senior management for future unanticipated expenditures in support of regular education programs.

7240 – **Restricted Fund Balance - Special Education.** A designation representing that portion of a fund balance segregated to indicate that the assets equal to the amount of the designation have been earmarked by the governing board or senior management for future unanticipated expenditures in support of special education programs.

7250 – **Restricted Fund Balance – Bus.**

7260 – **Restricted Fund Balance - Fuel Cost Stabilization Fund.** Per Title 20-A Section 15008.

7270 – **Restricted Fund Balance – CTE Fund Balance**

7300 – **Committed Fund Balance.** The committed fund balance classification reflects specific purposes pursuant to constraints imposed by formal action at the district’s highest level of decision-making authority (generally the governing board). Such constraints can only be removed or changed by the same actions.

7301 – **Committed Fund Balance.**

7302 – **Committed Fund Balance.** Fund Balance committed by governing board.

7303 – **Committed Fund Balance.**

7304 – **Committed Fund Balance.** Fund Balance committed by governing board.

- 7305 – **Committed Fund Balance.** Fund Balance committed by governing board.
- 7306 – **Committed Fund Balance.** Fund Balance committed by governing board.
- 7307 – **Committed Fund Balance.**
- 7308 – **Committed Fund Balance.** Fund Balance committed by governing board.
- 7309 – **Committed Fund Balance.** Fund Balance committed by governing board.
- 7310 – **Committed Fund Balance - Minor Capital Projects.**
- 7320 – **Committed Fund Balance - Major Capital Project (New School Construction Only).**
- 7330 – **Committed Fund Balance - Regular Education.**
- 7340 – **Committed Fund Balance - Special Education.** Voted by board action not part of warrant.
- 7350 – **Committed Fund Balance - Student Transportation Vehicles.**
- 7360 – **Committed Fund Balance.**
- 7400 – **Assigned Fund Balance.** The assigned fund balance classification reflects amounts that are constrained by the government’s intent to be used for specific purposes, but meet neither the restricted nor committed forms of constraint.
- 7500 – **Unassigned Fund Balance.** The unassigned fund balance classification is the residual classification, for the general fund only, after nonspendable, restricted, committed, and assigned balances have been identified.
- 7600 – **Net Investment in Capital Assets.** This account is used to record the component of net position invested in capital assets, net of related debt, that represents total capital assets less accumulated depreciation less debt directly related to capital assets. This account is to be used in proprietary funds only.
- 7700 – **Restricted Net Position.** This account is used to record the component of net position that represents net assets legally restricted by sources internal or external to the organization. This account is to be used in proprietary funds only.
- 7800 – **Unrestricted Net Position.** This account is used to record the component of net position that represents net position not classified in accounts 760 and 770. This account is to be used in proprietary funds only. (This was previously fund balance code 7600.)