

# Financial Accounting for Local School Systems in Maine: 2021 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.

2001 - 2014 – **Special Revenue – Local Grants**

2015 – **Special Revenue Fund.** This fund is to be used for Adult Education Enrichment programs that are not entirely self-supporting.

2016 - 2199 – **Special Revenue – Local Grants**

2200-2299 – **Special Revenue – State Grants.** Grants distributed by the state that are from a state (not federal) source of revenue.

2201 - 2214 – **Special Revenue Fund – State Grant**

2209 – **Special Revenue Fund – State Grant – National Board Scholarship**

2215 – **Special Revenue Fund – State Grant – Adult Ed College Transitions.** Use to record transactions for Adult Ed state grant funds, such as College Transitions.

2216 – **Special Revenue Fund – State Grant – Adult Education**

2217 – **Special Revenue Fund – State Grant – Adult Education Integrated Education and Training Pilot.**

2218 – **Special Revenue Fund – State Grant – Adult Education**

2220 – **Special Revenue Fund – State Grant**

2221 – **Special Revenue Fund – State Grant**

2225 – **Special Revenue Fund – State Grant**

2228 – **Special Revenue Fund – State Grant**

2230 – **Special Revenue Fund – State Grant**

2231 – **Special Revenue Fund – State Grant**

2232 – **Special Revenue Fund – State Grant – Proficiency Based Education.** State Grant 20-A Section 4722-A (4); use with revenue code 3232.

2233 – **Special Revenue Fund – State Grant – Teacher/Principal Evaluation Systems.** State grant through 010-05A-0308-09; use with revenue code 3233.

2235 – **Special Revenue Fund – State Grant – George Briggs CTE Funds.** Use with revenue code 3224.

2236 – **Special Revenue Fund – State Grant – Numeracy4ME.** Use with revenue code 3207.

2237 – **Special Revenue Fund – State Grant – MLTI 1:1 Grant.** Use with revenue code 3262.

2238 – **Special Revenue Fund – State Grant – Momentum K-3 Literacy Pilot.** Use with revenue code 3208.

2239 – **Special Revenue Fund – State Grant – Community School Pilot Grant.** State funds from GPA; use with revenue code 3209.

2240 – **Special Revenue Fund – State Grant**

2241 – **Special Revenue Fund – State Grant – CTE Middle School Grant;** use with revenue code 3205.

2242 - **Special Revenue Fund – State Grant – Pilot Kindergarten Funds;** use with revenue code 3206.

2243 – **Special Revenue Fund – State Grant – Adult Education Continuity of Service Grant.** Use with revenue code 3260.

2248 – **Special Revenue Fund – State Grant – FEDES.** Use with revenue code 3220.

2250 – **Special Revenue Fund – State Grant – Adult Education.**

2251 – **Special Revenue Fund – State Grant – Adult Ed Targeted Assistance State Grant.**

2252 – **Special Revenue Fund – State Grant**

2260 – **Special Revenue Fund – State Grant**

2270 – **Special Revenue Fund – State Grant**

2275 – **Special Revenue Fund – State Grant**

2280 – **Special Revenue Fund – State Grant**

2281 – **Special Revenue Fund – State Grant**

2290 – **Special Revenue Fund – State Grant**

2291 – **Special Revenue Fund – State Grant**

2295 – **Special Revenue Fund – State Grant**

2299 – **Special Revenue Fund – 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 – Federal Grant – Title I.** To be used to account for Title I Disadvantaged funds; CFDA number 84.010; use with revenue code 4517.
- 2301 – **Special Revenue Fund – Federal Grant – Title IA Reallocated.** To be used to account for Title I Disadvantaged funds; CFDA number 84.010; use with revenue code 4517.
- 2310 – **Special Revenue Fund – Federal Grant – Title I Tier III Schools.** To be used to account for Title I Disadvantaged funds; CFDA number 84.010; use with revenue code 4504.
- 2312 – **Special Revenue Fund – Federal Grant – Title I Tier III Program Improvement/Focus Status.** Use to track ESEA Accountability Match Project; use with revenue code 4504.
- 2315 – **Special Revenue Fund – Federal Grant – Title I Program Improvement – Mathematics Coaching Program.** Use with revenue code 4504.
- 2400 – **Special Revenue Fund – Federal Grant – Title IV Part A.** Use with revenue code 4523.
- 2420 – **Special Revenue Fund – Federal Grant – Title I School Improvement.** CFDA 84.337; use with revenue code 4518.
- 2430 – **Special Revenue Fund – Federal Grant.** 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 – Federal Grant.** 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.
- 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.** 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.
- 2457 – **Special Revenue Fund – Federal Grant – Pre-school Development Grant.** CFDA 84.419B; use with revenue code 4527.

- 2458 – **Special Revenue Fund – Federal Grant – Pre-school Development Supplemental Grant.** CFDA 84.419B; use with revenue code 4527.
- 2459 – **Special Revenue Fund – Federal Grant – Pre-school Development Grant.** CFDA 93.434; use with revenue code 4528.
- 2460 – **Special Revenue Fund – MaineCare.** Use with revenue code 4585.
- 2470 – **Special Revenue Fund – Federal Grant – Local Entitlement.** CFDA 84.027; use with revenue code 4562.
- 2499 – **Special Revenue Fund – Federal Grant – 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 – Federal Grant – Local Entitlement.** CFDA 84.027; use with revenue code 4561.
- 2510 – **Special Revenue Fund – Federal Grant – Preschool Handicapped.** CFDA 84.173; use with revenue code 4563.
- 2520 – **Special Revenue Fund – Federal Grant – Part C Infants and Children.** CFDA 84.181; use with revenue code 4567.
- 2550 – **Special Revenue Fund – Federal Grant – Supervision Enhancement.** CFDA 84.326; use with revenue code 4565.
- 2560 – **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.
- 2570 – **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.
- 2580 – **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.
- 2585 – **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.
- 2586 – **Special Revenue Fund – Federal Grants – Adult Education Training and Certification Grant.** Use with revenue code 4715.

- 2601 – **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.
- 2605 - **Special Revenue Fund – Federal Grants – Elementary and Secondary Emergency Relief Funds.** CDFA 84.4258; use with revenue code 4531.
- 2606 - **Special Revenue Fund – Federal Grants – Coronavirus Relief Funds.** CDFA 21.019; use with revenue 4542.
- 2607 - **Special Revenue Fund – Federal Grants – Adult Education Coronavirus Relief Funds.** Use with revenue code 4542.
- 2608 - **Special Revenue Fund – Federal Grants – Day Programming Coronavirus Relief Funds.** Use with revenue code 4542.
- 2609 - **Special Revenue Fund – Federal Grants – Coronavirus Relief Funds – Round #2.** Use with revenue 4542.
- 2610 – **Special Revenue Fund – Federal Grants – McKinney Homeless.** CFDA 84.196; use with revenue code 4568.
- 2625 – **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.
- 2630 – **Special Revenue Fund – Federal Grants – Special Revenue Fund – 21st Century Grants.** CFDA 84.287; use with revenue code 4577.
- 2635 - **Special Revenue Fund – Federal Grants – Substance Abuse and Mental Health Services.** CFDA 73.243; use with revenue code 4524.
- 2640 – **Special Revenue Fund – Federal Grant – Innovative Education Program Strategies.** CFDA 84.298; use with revenue code 4591.
- 2670 – **Special Revenue Fund – Federal Grant – Rural & Low Income.** CFDA 84.358; use with revenue code 4590.
- 2675 – **Special Revenue Fund – Federal Grant – Charter School Development Grant.** CFDA 84.282E; use with revenue code 4306.
- 2680 – **Special Revenue Fund – Federal Grant – Language Acquisition.** CFDA 84.365; use with revenue code 4512.
- 2681 – **Special Revenue Fund – Federal Grant – Immigrant Children and youth subgrant.** CFDA 84.365; use with revenue code 4512.

- 2690 – **Special Revenue Fund – Federal Grant – Improving Teacher Quality.** CFDA 84.367; use with revenue code 4525.
- 2700 – **Special Revenue Fund – Federal Grant – Improving Teacher Quality.** CFDA 84.367; use with revenue code 4520.
- 2720 – **Special Revenue Fund – Federal Grant – Refugee Resettlement.** CFDA 93.576; use with revenue code 4574.
- 2811 - **Special Revenue Fund – Federal Grant – COPS Grant.** CFDA 16.710; use with revenue code 4737.
- 2820 – **Special Revenue Fund – Federal Grant – TIF-4 Grant.** Maine Schools for Excellence Program; CFDA 84.374A. Use with revenue code 4593.
- 2830 – **Special Revenue Fund – Federal Grant.** 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 – Federal Grant – Small Rural School Grant.** Use with revenue code 4341.
- 2860 – **Special Revenue Fund – Federal Grant – Perkins.** CFDA 84.048; use with revenue code 4530.
- 2870 – **Special Revenue Fund – Federal Grant – Perkins.** CFDA 84.048; use with revenue code 4530.
- 2880 – **Special Revenue Fund – Federal Grant – Perkins.** CFDA 84.234; use with revenue code 4530.
- 2890 – **Special Revenue Fund – Federal Grant – Perkins Mini Grant.** CFDA 84.243; use with revenue code 4530.
- 2900 – 2929 – **Special Revenue Fund – Federal Grant.**
- 2930 – **Special Revenue Fund – Federal Grant – School Nutrition.** Use to account for Child Nutrition programs that are not fully self-supporting. Used with multiple local, state, and federal revenue codes.
- 2950 – **Special Revenue Fund – Federal Grants – Adult Education.** CFDA 84.002; use with revenue code 4581.
- 2970 – **Special Revenue Fund – Federal Grants – Adult Education.** CFDA 84.002; use with revenue code 4540.

2990 – **Special Revenue Fund – Federal Grant.** 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.

**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 – **Enterprise Fund – 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 – **Enterprise Fund – Health Centers.**

6750 – **Enterprise Fund – Regional Service 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.

## Classification of Expenditures

### Program

A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. Nine broad program areas are identified in this guide that are intended to capture similar instructional services delivered to public (including charter) schools: regular education, special education, vocational education, other instructional (prekindergarten through grade 12), nonpublic school, adult/continuing education, community/junior college education, community services, and cocurricular/extracurricular activities. The program classification provides the school district with a framework to classify instructional and other expenditures by program to determine cost. For purposes of designating program codes for noninstructional expenditures, it may be necessary to create a designation for those costs that cannot be attributed to a specific program. Many state departments of education use a function/object matrix only, for reporting financial information from the school district to the state. Under this system, the function is subclassified to gather instructional program information. This results in only direct instructional costs being classified to the instruction function. Those support costs that provide support to specific instructional programs are classified as a general or other support function. Each classification is presented by a code number followed by a description.

**0000 – Overhead.** All charges which are not readily assignable solely to one program but provide support numerous programs are classified here. Charges to the following function areas would be coded to this program code: system administration, improvement of instruction, guidance, library, health, school administration, operations and maintenance, transportation, child nutrition, capital projects, debt service.

**1000 – Regular Elementary/Secondary Education Programs.** Only transactions for "other student support services", using function code 2190, should be coded here. Activities that provide students in 4 year old programs and prekindergarten through grade 12 with learning experiences to prepare them for further education and training for responsibilities as citizens, family members, and workers. Regular programs should be distinguished from special education programs that focus on adapting curriculum and instruction to accommodate a specific disability; from vocational/technical programs that focus on career skills; and from alternative education programs that focus on the educational needs of students at risk of failing or dropping out of school because of academic, behavioral or situational factors.

**1100 – Elementary Programs.** Regular programs of study for that part of the school organization which precedes approved secondary education. Elementary programs included in the 1100 series of program codes are for students in 4 year old programs and prekindergarten programs, as defined by Maine Education Statute, as well as students in kindergarten through grade 8.

**1120 – K-2 Program.** Regular program of study for students in any grade from prekindergarten to grade 2 who are at least four years old on October 15 of the school year. Use of this program code is required for tracking EPS targeted funds component; to be used with General Fund (1000) only. Expenditures of other funds should not be coded to this program as they are not considered for fulfillment of the EPS required spending for K-2.

1121 – **Pre-K Program.**

1122 – **4 Year Old Program.**

1200 – **Regular Secondary Programs.** Regular programs of study for that part of the school organization which includes not less than two consecutive grades from ninth through twelfth.

**2000 – Special Programs.** This is a summary account only; no transactions should be recorded here. Special Programs include activities for elementary and secondary students receiving services outside the realm of regular programs. These services are related to conditions of mental retardation, orthopedic impairment, emotional disturbance, developmental delay, specific learning disabilities, multiple disabilities, hearing impairment, other health impairments, visual impairments including blindness, autism, deaf-blindness, traumatic brain injury and speech or language impairments. Special Programs is also inclusive of students receiving services related to Gifted and Talented programs.

2100 – **Regular Classroom Placement.** Instruction provided to special program students in a regular classroom environment.

2200 – **Resource Classroom Placement.** A Resource Class Placement is a placement in which a special program student receives instruction and supportive services OUTSIDE THE REGULAR CLASSROOM for 60 percent or less of the school day and at least 21 percent of the school day. This may include students with disabilities placed in resource rooms with special education/supportive services provided within the resource room, or resource rooms with part-time instruction in a regular class. Resource classes shall be located in chronologically age appropriate settings and the facilities shall be comparable to those in which regular education is provided to regular education students.

2290 – **Resource Room Costs for Unorganized Territory Students.**

2300 – **Self-Contained Class Placement.** A Self-Contained Class Placement occurs when a special programs student with a moderate or severe disability receives special education and supportive services OUTSIDE THE REGULAR CLASSROOM for more than 60 percent of the school day in a self-contained program.

2400 – **Homebound/Hospital.** Instruction provided by a teacher or tutor to special program students in hospital or home environments.

2500 – **Administration.** Costs for the special programs office that are not readily attributable to an individual special program, such as costs associated with the Director of Special Programs. Use only with function 2330.

2800 – **Other Special Programs.** Activities not delineated in previous 2000 series program codes, such as costs for alternative therapies (i.e. therapeutic swimming and horseback riding). 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

3019 – **Forestry Management.** CIP 03.0506

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 Code 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

3239 – **Nursing Assistant/Aide.** CIP Code 51.3902

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

3266 – **Hospitality Adm/ General Management.** CIP Code 32.0901

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

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

3332 – **Computer and Information Systems Security/Information Assurance.** CIP Code 11.1003.

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.

3700 – **Middle School CTE.**

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 15 and RSU 18.

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.

4600 – **After School Instructional Programming.**

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.

## Function

The function describes the activity for which a service or material object is acquired. The functions of a school district are classified into five broad areas: instruction, support services, operation of non-instructional services, facilities acquisition and construction, and debt service. Functions are further classified into sub-functions. Each classification is presented by a code number followed by a description.

**0000 – Contingency.** Only valid when used as follows: 100-0000-0000-9000-90.

**1000 – Regular Instruction.** Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations. Instruction may also be provided through some other approved medium such as television, radio, telephone, and correspondence that is delivered inside or outside the classroom or in other teacher-student settings. Included here are the activities of aides or classroom assistants of any type who assist in the instructional process.

**2000 – Support Services.** Support services are those services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support services exist as adjuncts for the fulfillment of the objectives of instruction, community services and enterprise programs, rather than as entities within themselves. Only transactions using the 6000 program code (Adult Education) should be coded to this function code.

**2100 – Support Services – Student.** Activities designed to assess and improve the well-being of students and to supplement the teaching process. Only transactions using the 3000 program code series (Career and Technical Education Programs) may be coded here; refer to the Career and Technical Education model charts of account.

**2110 – Student Attendance and Social Work Services.** Activities designed to improve student attendance at school and that attempt to prevent or solve student problems involving the home, the school, and the community. Used only with program 2800 to indicate Social Work for Special Education students; refer to the Special Education model chart of accounts.

**2120 – Student Guidance Services.** Activities involving counseling (to include substance abuse) with non-IEP identified students and parents, consulting with other staff members on learning problems, evaluating the abilities of students, assisting students as they make their own educational and career plans and choices, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.

**2130 – Student Health Services.** Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.

- 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.
- 2231 – **Instruction-Related Technology – Student Learning Centers.** Activities concerned with supporting and maintaining labs and centers (outside the classroom) that are established to support the instructional environment. These labs and centers may be located in the library or in other locations but are not primarily dedicated to student-teacher learning. Labs or learning centers that are primarily dedicated to instruction should be coded to Instruction.
- 2232 – **Instruction-Related Technology - Technology Service Supervision and Administration.** Activities concerned with directing, managing and supervising data-processing services.
- 2233 – **Instruction-Related Technology – Systems Analysis and Planning.** Activities concerned with seeking and evaluating alternatives for the development of data processing procedures or the application of electronic data processing equipment to achieve objectives within the school administrative unit.
- 2234 – **Instruction-Related Technology – Systems Application Development.** Activities concerned with the preparation of operations to be performed, either manually or electronically, in solving problems or processing data.
- 2235 – **Instruction-Related Technology – Systems Operations.** Activities concerned with scheduling, maintaining, and producing data.
- 2236 – **Instruction-Related Technology – Network Support.** Services that support the networks used for instruction-related activities.
- 2237 – **Instruction-Related Technology – Hardware Maintenance and Support.**
- 2238 – **Instruction-Related Technology – Professional Development for Instruction-Focused Technology Personnel.** Costs that are incurred as a result of acquiring knowledge and skills to support instructional technologies. Technology training for instructional staff should be reported as part of Instructional Staff Training.

2240 – **Academic Student Assessment.** This function is inclusive of those services rendered for the academic assessment of the student. Use of this function is required for tracking EPS targeted funds component; to be used with General Fund (100) only. Expenditures of other funds for Academic Student Assessment will not be considered as fulfilling the EPS requirement for spending in this area.

2290 – **Other Support Services – Instructional Staff.** Services supporting the instructional staff not classified elsewhere in the 2200 series. Examples of costs to be included here: floating ed techs, staff wellness committees, staff vehicles, sub callers, volunteer coordinators, instructional photocopiers.

**2300 – General Administration.** Activities concerned with establishing and administering policy in connection with operating the school administrative unit.

2310 – **Board of Education.** Activities of the elected body that has been created according to state law and vested with responsibilities for educational activities in a given school administrative unit. Examples of services to be included here are board secretary and clerk service.

2311 – **Supervision of Board of Education Services.** Activities concerned with directing and managing the general operation of the Board of Education. These include the activities of the members of the Board of Education, but do not include any special activities defined in the other areas of responsibility described in the other 2310 series of function codes.

2312 – **Board of Education – Board Secretary/Clerk Services.** The activities required to perform the duties of the Secretary or Clerk of the Board of Education.

2313 – **Board of Education – Board Treasurer Services.** The activities required to perform the duties of the Treasurer of the Board of Education.

2314 – **Board of Education – Election Services.** Services rendered in connection with any school system election, including elections of officers, budget referendum and bond referendum elections.

2315 – **Board of Education – Tax Assessment and Collection Services.** Services rendered in connection with tax assessment and collection.

2316 – **Board of Education – Staff Relations and Negotiations.** Activities concerned with staff relations system wide and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.

2317 – **Board of Education – Audit Services.** Activities and costs associated with the annual financial audit and related services provided by the audit firm.

2318 – **Board of Education – Legal Services.** Activities associated with legal services rendered to the school administrative unit.

- 2319 – **Board of Education – Other Board of Education Services.** Board of Education services that cannot be classified under other function codes in the 2310 series.
- 2320 – **Executive Administration.** Activities associated with the overall general administration of or executive responsibility for the entire school administrative unit.
- 2321 – **Executive Administration – Office of the Superintendent.** Activities performed by the superintendent and assistant superintendent(s) in generally directing and managing all affairs of the school administrative unit. Activities of any assistant superintendent(s) are charged here, unless the activities can be placed properly into a service area.
- 2322 – **Executive Administration – Community Relations.** Activities and programs developed and operated system wide for bettering school-community relations. Use to code costs for CTE Advisory Boards.
- 2323 – **Executive Administration – State and Federal Relations.** Activities associated with developing and maintaining good relationships with state and federal officials. The activities associated with grant procurement are included here, as well as costs for the administration of Adult Education programs.
- 2329 – **Executive Administration – Other Executive Administration.** Other general administrative services that are not properly recorded elsewhere in the 2320 function code series. Use for Adult Education Advisory Council.
- 2330 – **Special Area Administration.** Costs for administrative activities that cover an entire program area, such as the Special Services Office.
- 2400 – School Administration.** Activities concerned with overall administrative responsibility for a school.
- 2410 – **Office of the Principal.** Activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principals, and other assistants while they supervise all operations of the school, evaluate the staff members of the school, assign duties to staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the school administrative unit. These activities also include the work of clerical staff in support of the teaching and administrative duties.
- 2490 – **Other Support Services – School Administration.** Other school administration services. This function includes graduation expenditure, accreditation costs and expenses and full-time department chairpersons.
- 2500 – Central Services.** Activities that support other administrative and instructional functions, including fiscal services, human resources, planning, and administrative information technology.

- 2510 – **Fiscal Services.** Activities concerned with the fiscal operations of the school administrative unit. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, investments and funds managing. Fiscal services are inclusive of supervision of fiscal services, budgeting services, and payroll, internal audit, and general accounting functions.
- 2520 – **Purchasing, Warehousing, and Distributing Services.** Activities concerned with purchasing, receiving, storing, and distributing supplies, furniture, equipment, and materials used in schools or school administrative unit operations.
- 2530 – **Printing, Publishing, and Duplicating Services.** The activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Activities here also include centralized services for duplicating school materials and published items such as school bulletins, newsletters and notices.
- 2540 – **Planning, Research, Development, and Evaluation Services.** Activities associated with conducting and managing system wide programs of planning, research, development, and evaluation for a school administrative unit. Use to record costs of school unit reorganization.
- 2541 – **Planning, Research, Development, and Evaluation Services – Planning Services.** Includes activities concerned with selecting or identifying the overall, long-range goals and priorities of the organization or program. They also involve formulating various courses of action needed to achieve these goals by identifying needs and the relative costs and benefits of each course of action.
- 2542 – **Planning, Research, Development, and Evaluation Services – Research Services.** Activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.
- 2543 – **Planning, Research, Development, and Evaluation Services – Development Services.** Activities in the deliberate, evolving process of improving educational programs.
- 2544 – **Planning, Research, Development, and Evaluation Services – Evaluation Services.** Activities concerned with ascertaining or judging the value or amount of an action or an outcome by appraisal of data in regards to a specific situation and previously established goal.
- 2560 – **Public Information Services.** Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public through direct mailing, the various news media, e-mail, the Internet and web sites, and personal contact. The information services function code includes related supervision and internal and public information services.

- 2570 – **Personnel Services.** Activities concerned with maintaining efficient personnel for the school administrative unit. It includes such activities as recruitment and placement, non-instructional staff training, staff transfers, in-service training, health services, and staff accounting.
- 2571 – **Supervision of Personnel Services.** The activities of directing, managing, and supervising staff services.
- 2572 – **Recruitment and Placement.** Activities concerned with employing and assigning personnel for the school administrative unit.
- 2573 – **Personnel Information.** Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the school administrative unit.
- 2574 – **Non-Instructional Personnel Training.** Activities associated with the professional development and training of non-instructional personnel. These include such activities as in-service training, seminars and conferences, continuing professional education, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of non-instructional personnel. The incremental costs associated with providing temporary employees to perform job duties while regular employees attend training should be captured here. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors.
- 2575 – **Health Services.** Activities concerned with medical, dental, and nursing services provided for school administrative unit employees. Included are physical examinations, referrals and emergency care.
- 2579 – **Other Personnel Services.** Personnel services that cannot be classified under other function codes in the 2500 series. Most commonly used to record retiree costs, such as retiree health insurance. Also used to record costs of self-funded unemployment.
- 2580 – **Administrative Technology Services.** Activities concerned with supporting the school administrative unit's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. 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 development, systems operations, network support services, hardware maintenance and support services, and other technology related administrative costs. Used when accounting for a staff person devoted to providing services to administrative personnel only or when technology training is provided to administrative staff.
- 2581 – **Technology Service Supervision and Administration.** Activities concerned with directing, managing, and supervising data processing services.

- 2582 – **Systems Analysis and Planning.** Activities concerned with searching for and evaluating alternatives for achieving defined objectives. These activities may pertain to the development of data processing procedures or application to electronic data processing equipment.
- 2583 – **Systems Application Development.** Activities concerned with solving problems via processing data. These activities also involve preparing coded instructions and data in order to develop a problem solving application.
- 2584 – **Systems Operations.** Activities concerned with scheduling, maintaining, and producing data.
- 2585 – **Network Support.**
- 2586 – **Hardware Maintenance and Support.**
- 2587 – **Professional Development Costs for Administrative Technology Personnel.**
- 2589 – **Other Technology Services.** Activities concerned with technology not properly classified elsewhere in the 2580 function code series.
- 2590 – **Other Support Services – Central Services.** Other support services to business not classified elsewhere in the 2500 series.
- 2600 – Operation and Maintenance of Plant.** Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Costs for building rental and property insurance should also be included here.
- 2610 – **Care and Operation of Buildings.** Custodial activities concerned with keeping the physical plant clean and ready for daily use. This includes operating the heating, lighting, and ventilating systems, and doing minor repairs.
- 2619 – **Care of Buildings.** Used to account for custodial personnel costs for employees not assigned to one building but float between building assignments as needed.
- 2620 – **Maintenance of Buildings.** Activities associated with keeping buildings at an acceptable level of efficiency through repairs and preventative maintenance.
- 2630 – **Care and Upkeep of Grounds.** Activities involved in maintaining and improving the land (but not the buildings). This code includes snow removal, landscaping, grounds maintenance, and the like.
- 2640 – **Care and Upkeep of Equipment.** Activities involved in maintaining equipment owned or used by the school administrative unit. This includes such activities as servicing and repairing furniture, machines, and movable equipment.

- 2650 – **Vehicle Operation and Maintenance (other than Student Transportation Vehicles).** Activities involved in maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles. This includes such activities as repairing vehicles; replacing vehicle parts; and cleaning, painting, greasing, fueling, and inspecting vehicles for safety, (i.e., preventive maintenance).
- 2660 – **Security.** Activities concerned with maintaining a safe and secure environment for students and staff, whether in-transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. This includes costs associated with security plan development and implementation, installation of monitoring devices such as cameras or metal detectors, security personnel such as campus police and security guards, purchase of security vehicles and communication equipment, and other security related costs. Costs associated with in-service training related to school safety, drug and violence prevention training, and alternative schools should not be accounted for here.
- 2670 – **Safety.** Activities concerned with maintaining a safe environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school sponsored events. This includes costs associated with installing and monitoring school fire alarm systems and providing school crossing guards, as well as other costs incurred in an effort to ensure basic safety of staff and students. Costs associated with in-service training related to school safety, drug and violence prevention training, and alternative schools should not be accounted for under this function code.
- 2680 – **Capital Enhancement and Improvement.** Those activities having to do with additions or alterations to existing plant assets that add to, as opposed to restore, the value of the base asset or create a new asset. Many of these projects and expenses are made to enhance educational programs. (Adding a new ventilation system when one did not exist is a capital improvement or enhancement while replacing a roof is capital renewal.)
- 2690 – **Capital Renewal and Renovation.** Those activities having to do with the replacement, in whole or substantial part, of a building component which renews its life expectancy. Activities which bring facilities up to current codes and standards would be categorized as capital renewal. In most cases, capital renewal activities involve the substantial renewal or replacement of fixed assets. Examples include: replacing a roof covering, replacing a boiler, installing new windows.
- 2700 – Transportation.** Activities concerned with conveying students to and from school, as provided by state and federal Law. This includes trips between home and school, and trips to school activities.
- 2710 – **Vehicle Operation.** Activities involved in operating vehicles for student transportation, from the time the vehicles leave the point of storage until they return to the point of storage. These include driving buses or other student transportation vehicles.
- 2720 – **Monitoring Services.** Activities concerned with supervising students in the process of being transported between home and school and between school and school activities. Such supervision can occur while students are in transit and while they are being loaded and unloaded and it includes directing traffic at the loading stations.

2730 – **Vehicle Servicing and Maintenance.** Activities involved in maintaining student transportation vehicles. These include repairing vehicle parts; replacing vehicle parts; and cleaning, painting, fueling, and inspecting vehicles for safety.

2750 – **Transportation for Special Needs Students – Out of District Placements.** Costs associated with the transportation of special needs students to out of district placements.

2755 – **Transportation for Special Needs Students – In-district Placements.** Costs associated with special transportation needs of special needs students to in-district placements.

2760 – **Transportation for Career and Technical Education Students.** Costs associated with transporting students to and from a career and technical education center or region as part of the regular program of instruction.

2770 – **Out of District Transportation for Homeless Students.** Transportation services provided to homeless students, as required by Federal statute, who choose to attend schools in other school administrative units.

2780 – **Special Transportation.** Transportation costs not associated with transporting students.

2790 – **Other Student Transportation Services.** Student transportation services which cannot be classified elsewhere in the 2700 series.

**3000 – Operation of Non Instructional Services.** Activities concerned with providing non-instructional services to students, staff, or the community. Summary code only; no transactions should be recorded here.

**3100 – Food Services Operations.** Activities concerned with providing food to students and staff in a school or school administrative unit. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.

3101 – **Food Service Program – Fresh Fruits and Veggie Program.** To be used to account for expenditures of the Fresh Fruit and Veggie grant, as recorded under revenue code 3101.

3110 – **Summer Food Program.** School Nutrition Program.

3120 – **A la Carte Program.** Costs associated with school nutrition a la carte programs.

3130 – **Breakfast Program.** School Nutrition Program.

3140 – **Lunch Program.** School Nutrition Program.

3150 – **Milk Program.** School Nutrition Program.

3160 – **After School Snack Program.** School Nutrition Program.

- 3200 – Enterprise Operations.** Activities that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs are financed or recovered primarily through user charges; one example could be the school administrative unit bookstore. Child Nutrition Programs would not be charged here but under function 3100.
- 3300 – Community Services Operations.** Activities concerned with providing community services to students, staff, or other community participants. Examples of this function would be with program code 8000 series, for such transactions as the operation of a community swimming pool, a recreation program for senior citizens, a child care center for working parents.
- 4000 – Facilities Acquisition and Construction.** Activities concerned with the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites.
- 4100 – Land Acquisition.** Activities concerned with the initially acquiring and improving land.
- 4200 – Land Improvement.** Activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation.
- 4300 – Architecture & Engineering.** The activities of architects and engineers related to site acquisition and improvement and to improvements to buildings. Charges are made to this function only for those preliminary activities which may or may not result in additions to the school administrative unit's property.
- 4400 – Educational Specifications Development.** Activities concerned with preparing and interpreting descriptions of specific space requirements to be accommodated in a building. These specifications are interpreted to the architects and engineers in the early stages of blueprint development.
- 4500 – Building Acquisition and Construction.** Activities concerned with buying or constructing buildings.
- 4600 – Site Improvement.** Activities concerned with making nonpermanent improvements or enhancements to building sites. These improvements include fencing, walkways, tunnels, and temporary landscaping.
- 4700 – Building Improvements.** Activities concerned with building additions and with installing or extending service systems and other built-in equipment.
- 4900 – Other Facilities Acquisition and Construction.** Facilities acquisition and construction activities which cannot be classified elsewhere in the 4000 function code series.

**5000 – Debt Service.** Activities related to servicing the long-term debt of the school administrative unit, including payments of both principal and interest. This function should be used to account for bond interest payments, retirement of bonded debt (including current and advance refundings), capital lease payments, and other long-term notes. Interest on short-term notes or loans (repayable within one year of receiving the obligation) is not charged here as the receipt and payment of principal on those loans are treated as adjustments to the balance sheet.

5100 – **Major Capital Debt Service.** Principal and interest payments on major capital projects (new school construction or additions to existing schools) should be recorded here.

5110 – **Major Capital Debt Service Local Only Projects.** Principal and interest payments on major capital projects that have no state support.

5200 – **Other Debt Service (Not Major Capital).** Principal and interest payments on bonds that are not related to school construction or school renovations may be coded here.

5300 – **Outlays.** The use of non-revenue receipts not related to major capital construction (function code 5100) should be recorded here; examples include the use of a bank loan to purchase a bus or the use of Maine's Revolving Renovation Fund to make repairs.

## Object

This classification is used to describe the service or commodity obtained as the result of a specific expenditure. Each classification is presented by a code number followed by a description. The nine major object categories are further subdivided.

**1000 – Personal Services – Salaries.** Amounts paid to both permanent and temporary school district employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district. (Used with all functions except 5000 Debt Service.)

1010 – **Salaries Paid to Professionals.** This category is inclusive of teachers, guidance counselors, librarians, and nurses.

1020 – **Salaries Paid to Instructional Aides or Assistants.**

1021 – **Salaries Paid to Instructional Aides or Assistants – Ed Tech I.**

1022 – **Salaries Paid to Instructional Aides or Assistants – Ed Tech II.**

1023 – **Salaries Paid to Instructional Aides or Assistants – Ed Tech III.**

1040 – **Salaries Paid to Administrators.** Amounts paid to full and part-time employees who are in lead administrative positions that may require, at the state or local level, a minimum of a Baccalaureate degree. Examples of these types of positions include: Superintendent, Principal, Special Education Directors, Career and Technical Education Director, Adult Education Director.

1050 – **Salaries Paid to Assistant Administrators.** Amounts paid to full and part-time employees who are in assistant administrative positions that may require, at the state or local level, a minimum of a Baccalaureate degree.

1060 – **Other Professional Salaries.** Amounts paid for other professional salaries not previously delineated in in object codes 1000 through 1050. Individuals in these positions may be required, at the state or local level, to hold a minimum of a Baccalaureate degree. Examples of professional salaries that may be coded here include: Grant Coordinators, RTI Coordinators and Volunteer Coordinators.

1170 – **Salaries of Regular Employees – Managers.** Full-time, part-time, and prorated portions of the costs for work performed by permanent employees of the school administrative unit. These include amounts paid to full-time and part-time managers, supervisors, directors or assistants who are in positions that do not require (at the state or local level) a minimum of a Baccalaureate degree. Examples include: Managers, Supervisors and Directors.

- 1180 – **Salaries of Regular Employees.** Amounts paid to full-time and part-time employees who are in support positions that do not require (at a state or local level), a minimum of a Baccalaureate degree. Examples of positions to be coded here include: secretaries, clerical staff, custodians, bus drivers, fiscal staff (i.e. payroll clerks, accounts payable clerks), food service staff, maintenance staff. This object code should not be used with function 1000.
- 1181 – **Salaries of Regular Employees – Groundskeepers.**
- 1182 – **Salaries of Regular Employees – Maintenance Workers.**
- 1190 – **Salaries Paid to Others.** Expenditures for amounts paid through payroll to individuals in job classifications not already included in the 1000 object code series. Individuals in these positions may be required, at the state or local level, to hold a minimum of a Baccalaureate degree. This code may be used for payments to school committee members paid via the school unit's payroll system, if the payment is not considered a stipend. Also may be used for other hourly wages paid via the school unit's payroll system, such as ESL interpreters, Adult Education enrichment instructors and other Adult Education instructors paid on an hourly basis.
- 1200 – **Salaries of Temporary Employees.** Full-time, part-time, and prorated portions of the costs for work performed by employees of the school administrative unit who are hired on a temporary or substitute basis. This code should not be used with function 1000.
- 1210 – **Salaries of Temporary Employees Paid to Tutors.**
- 1230 – **Salaries of Temporary Employees Paid to Substitutes.** Expenditures for instructional staff substitutes, used only with function 1000.
- 1300 – **Overtime Wages.** Amounts paid to employees of the school administrative unit for work performed in addition to the normal work period for which the employee is compensated. Summary code only, no transactions should be coded here.
- 1310 – **Overtime Wages for Professionals.** Amounts paid to professional employees (i.e. teachers) of the school administrative unit for work performed in addition to the normal work period for which the employee is compensated.
- 1320 – **Overtime Wages – Instructional Aides or Assistants.** Amounts paid to instructional aides and/or assistants of the school administrative unit for work performed in addition to the normal work period for which the employee is compensated.
- 1340 – **Overtime Wages – Administrators.** Amounts paid to administrators of the school administrative unit for work performed in addition to the normal work period for which the employee is compensated.
- 1380 – **Overtime Wages – Regular Employees.** Amounts paid to regular employees (i.e. administrative assistants) of the school administrative unit for work performed in addition to the normal work period for which the employee is compensated.

- 1400 – **Salaries for Sabbatical Leave.** Amounts paid by the school administrative unit to employees on sabbatical leave. Summary code only, no transactions should be coded here.
- 1410 – **Salaries for Sabbatical Leave – Professional Employees.** Amounts paid by the school administrative unit to professional employees (i.e. teachers) on sabbatical leave.
- 1420 – **Salaries for Sabbatical Leave – Instructional Aides/Assistants.** Amounts paid by the school administrative unit to instructional aides/assistants on sabbatical leave.
- 1440 – **Salaries for Sabbatical Leave – Administrators.** Amounts paid by the school administrative unit to administrators on sabbatical leave.
- 1480 – **Salaries for Sabbatical Leave – Regular Employees.** Amounts paid by the school administrative unit to regular employees on sabbatical leave.
- 1500 – **Stipends Paid.** Flat amounts paid to employees/school committee members on a one-time or periodic basis. Examples include: Coaches, extra-curricular/co-curricular, department heads, team leaders, mentors.
- 1510 – **Stipends Paid – Department Head.**
- 1520 – **Stipends Paid – Curriculum Work.**
- 1530 – **Stipends Paid – Standards Based System Work.**
- 1540 – **Stipends Paid – Athletic Stipends.** Use with extra curricular program codes, 9200 and 9600.
- 1550 – **Stipends Paid – Activity Stipends.** Use with co-curricular program codes, 9100 and 9500.
- 1560 – **Stipends Paid – Teacher Leader.**
- 1570 – **Stipends Paid – Teacher Mentor.**
- 1590 – **Stipends Paid – Other.**
- 2000 – Employee Benefits.** Amounts paid by the school administrative unit on behalf of employees (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personal services. Payroll withholding on stipends (objects 1500 through 1590) should be coded here.
- 2010 – **Employee Benefits for Professionals.** Amounts paid by the school administrative unit on behalf of teachers (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personal services.

- 2020 – **Employee Benefits for Instructional Aides or Assistants.** Amounts paid by the school administrative unit on behalf of instructional aides/assistants (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personal services.
- 2030 – **Employee Benefits for Substitutes and Tutors (Temporary Employees).** Amounts paid by the school administrative unit on behalf of substitute personnel (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless a part of the cost of personal services.
- 2040 – **Employee Benefits for Administrators.** Amounts paid by the school administrative unit on behalf of administrators. These amounts are not included in gross salary but in addition to that amount. Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless part of the cost of personal services.
- 2050 – **Employee Benefits for Assistant Administrators.** Amounts paid by the school administrative unit on behalf of assistant administrators. These amounts are not included in gross salary but in addition to that amount. Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personal services.
- 2060 – **Employee Benefits for Other Professionals.** Amounts paid by the school administrative unit on behalf of employees in other professional positions. These amounts are not included in gross salary but in addition to that amount. Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personal services.
- 2070 – **Employee Benefits for Regular Employees – Managers.** Amounts paid by the school administrative unit on behalf of regular employee managers. These amounts are not included in gross salary but in addition to that amount. Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personal services.
- 2080 – **Employee Benefits for Regular Employees.** Amounts paid by the school administrative unit on behalf of regular employees. These amounts are not included in gross salary but in addition to that amount. Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personal services.
- 2090 – **Employee Benefits for Other Employees.** Amounts paid by the school administrative unit on behalf of other employees not accounted for in the preceding employee benefit object codes. These amounts are not included in gross salary but in addition to that amount. Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personal services.

- 2100 – **Group Insurance.** Employer's share of any group insurance plan. Examples include: Life, health, dental, optical, etc.
- 2101 – **Employee Stipend Benefits – Other Group Insurance.** Employer's share of any group insurance plan, other than health, paid to stipend payment recipients.
- 2110 – **Group Health Insurance for Professionals.** Employer's share of any group health insurance plan for professionals and/or tutors.
- 2111 – **Group Insurance for Professionals – Other.** Employer's share of any group insurance plan, other than health for teachers. Employer's share of teacher health insurance should be coded to 2110.
- 2120 – **Group Health Insurance for Instructional Aides or Assistants.** Employer's share of any group health insurance plan, for instructional aides/assistants.
- 2121 – **Employee Benefits – Other Group Insurance.** Employer's share of any group health insurance plan, other than health.
- 2130 – **Group Health Insurance for Substitutes and Tutors.** Employer's share of any group health insurance plan for substitute personnel.
- 2131 – **Employee Benefits for Substitute Teachers and Tutors – Other Group Insurance.** Employer's share of any group insurance plan, other than health for substitute personnel. Employer's share of health insurance costs should be coded to object 2130.
- 2140 – **Group Health Insurance for Administrators.** Employer's share of any group health insurance plan for administrators.
- 2141 – **Employee Benefits for Administrators – Other Group Insurance.** Employer's share of any group insurance plan for administrators. Employer's share of administrator health insurance should be coded to object 2140.
- 2150 – **Group Health Insurance for Assistant Administrators.** Employer's share of any group health insurance plan for assistant administrators.
- 2151 – **Employee Benefits for Assistant Administrators – Group Insurance.** Employer's share of any group insurance plan, other than health for assistant administrators. Employer's share of assistant administrator health insurance should be coded to object code 2150.
- 2160 – **Group Health Insurance for Other Professionals.** Employer's share of any group health insurance plan for employees holding other professional positions.
- 2161 – **Employee Benefits for Other Professionals – Group Insurance.** Employer's share of any group insurance plan, other than health, for employees in other professional positions. Employer's share of health insurance for other professionals should be coded to object code 2160.

- 2170 – **Group Health Insurance for Regular Employees – Managers.** Employer's share of any group health insurance plan for regular employee managers.
- 2171 – **Other Group Insurance for Regular Employees – Managers.** Employer's share of any group insurance plan, other than health, for regular employee managers. Employer's share of health insurance for regular employee managers should be coded to object code 2170.
- 2180 – **Group Health Insurance for Regular Employees.** Employer's share of any group health insurance plan for regular employees.
- 2181 – **Other Group Insurance for Regular Employees.** Employer's share of any group insurance plan, other than health, for regular employees. Employer's share of health insurance for regular employees should be coded to object code 2180.
- 2190 – **Group Health Insurance for Other Employees.** Employer's share of any group health insurance plan for employees not classified in the preceding group health insurance object codes.
- 2191 – **Other Group Insurance for Other Employees.** Employer's share of any group insurance plan, other than health, for employees not classified in the preceding group insurance object codes. Employer's share of health insurance for other employees should be coded to 2190.
- 2200 – **Social Security/Medicare Contributions – Stipends.** Employer's share of Social Security/Medicare paid by the school administrative unit for stipend recipients.
- 2210 – **Social Security/Medicare Payments for Professionals.** Employer's share of teacher Social Security/Medicare contributions paid by the school administrative unit.
- 2220 – **Social Security/Medicare Contributions for Instructional Aides or Assistants.** Employer's share of Social Security/Medicare contributions for instructional aides or assistants paid by the school administrative unit.
- 2230 – **Social Security/Medicare Contributions for Substitutes and Tutors.** Employer's share of social security/Medicare benefits paid on behalf of substitute personnel by the school administrative unit.
- 2240 – **Social Security/Medicare Contributions for Administrators.** Employer's share of Social Security/Medicare contributions paid by the school administrative unit on behalf of employees in administrative positions.
- 2250 – **Social Security/Medicare Contributions for Assistant Administrators.** Employer's share of Social Security/Medicare contributions paid by the school administrative unit on behalf of employees in assistant administrative positions.

- 2260 – **Social Security/Medicare Contributions for Other Professionals.** Employer's share of Social Security/Medicare contributions paid by the school administrative unit on behalf of employees in other professional positions.
- 2270 – **Social Security/Medicare Contributions for Regular Employees – Managers.** Employer's share of Social Security/Medicare contributions paid by the school administrative unit on behalf of employee managers in regular positions.
- 2280 – **Social Security/Medicare Contributions for Regular Employees.** Employer's share of Social Security/Medicare contributions paid by the school administrative unit on behalf of employees in regular positions.
- 2290 – **Social Security/Medicare Contributions for Other Employees.** Employer's share of Social Security/Medicare contributions paid by the school administrative unit on behalf of other employees not accounted for in the preceding Social Security/Medicare object codes.
- 2300 – **Retirement Contributions – Stipends.** Employer's share of any employee retirement system paid by the school administrative unit to stipend recipients, including the amount paid for employees assigned to Federal programs.
- 2310 – **Retirement Contributions for Professionals.** Employer's share of any employee retirement system contributions paid on behalf of teachers by the school administrative unit, including those assigned to Federal programs.
- 2320 – **Retirement Contributions for Instructional Aides or Assistants.** Employer's share of any employee retirement system contributions for instructional aides/assistants paid by the school administrative unit, including those assigned to Federal programs.
- 2330 – **Retirement Contributions for Substitutes and Tutors.** Employer's share of any employee retirement system contributions for substitute personnel paid by the school administrative unit, including those assigned to Federal programs.
- 2340 – **Retirement Contributions for Administrators.** Employer's share of any employee retirement system contributions paid by the school administrative unit on behalf of administrators.
- 2350 – **Retirement Contributions for Assistant Administrators.** Employer's share of alternative employee retirement system contributions paid by the school administrative unit on behalf of assistant administrators.
- 2360 – **Retirement Contributions for Other Professionals.** Employer's share of any employee retirement system contributions paid by the school administrative unit on behalf of employees in other professional positions.
- 2370 – **Retirement Contributions for Regular Employees – Managers.** Employer's share of any employee retirement system contributions paid by the school administrative unit on behalf of employee managers in regular positions.

- 2380 – **Retirement Contributions for Regular Employees.** Employer's share of any employee retirement system contributions paid by the school administrative unit on behalf of employees in regular positions.
- 2390 – **Retirement Contributions for Other Employees.** Employer's share of any employee retirement system contributions paid by the school administrative unit on behalf of employees not accounted for in the preceding retirement object codes.
- 2400 – **On-Behalf Payments.** Payments made by the state or other governments on behalf of the school administrative unit that benefit active employees of the unit. These payments typically include state matching of the retirement contributions of eligible school administrative unit personnel.
- 2410 – **On-Behalf Payments for Professionals.**
- 2420 – **On-Behalf Payments for Instructional Aides or Assistants.**
- 2430 – **On-Behalf Payments for Substitutes and Tutors.**
- 2440 – **On-Behalf Payments for Administrators.** Payments made by the state or other governments on behalf of the school administrative unit that benefit employees in administrative positions. These payments typically include state matching of the retirement contributions of eligible school administrative unit personnel.
- 2450 – **On-Behalf Payments for Assistant Administrators.** Payments made by the state or other governments on behalf of the school administrative unit that benefit employees in assistant administrative positions. These payments typically include state matching of the retirement contributions of eligible school administrative unit personnel.
- 2460 – **On-Behalf Payments for Other Professionals.** Payments made by the state or other governments on behalf of the school administrative unit that benefit employees in other professional positions. These payments typically include state matching of the retirement contributions of eligible school administrative unit personnel.
- 2470 – **On-Behalf Payments for Regular Employees – Managers.** Payments made by the state or other governments on behalf of the school administrative unit that benefit regular employee managers. These payments typically include state matching of the retirement contributions of eligible school administrative unit personnel.
- 2480 – **On-Behalf Payments for Regular Employees.** Payments made by the state or other governments on behalf of the school administrative unit that benefit regular employees. These payments typically include state matching of the retirement contributions of eligible school administrative unit personnel.

- 2490 – **On Behalf Payments for Other Employees.** Payments made by the state or other governments on behalf of the school administrative unit that benefit other employees not previously accounted for under other on behalf object codes. These payments typically include state matching of the retirement contributions of eligible school administrative unit personnel.
- 2500 – **Tuition Reimbursement.** Amounts reimbursed by the school administrative unit to any employee qualifying for tuition reimbursement on the basis of the school administrative unit's policy.
- 2510 – **Tuition Reimbursement for Professionals.**
- 2520 – **Tuition Reimbursement for Instructional Aides or Assistants.**
- 2530 – **Tuition Reimbursement for Substitutes and Tutors.**
- 2540 – **Tuition Reimbursement for Administrators.** Amounts reimbursed by the school administrative unit to administrative employees who qualify for tuition reimbursement on the basis of the school administrative unit's policy.
- 2550 – **Tuition Reimbursement for Assistant Administrators.** Amounts reimbursed by the school administrative unit to employees in assistant administrative positions who qualify for tuition reimbursement on the basis of the school administrative unit's policy.
- 2560 – **Tuition Reimbursement for Other Professionals.** Amounts reimbursed by the school administrative unit to employees in other professional positions who qualify for tuition reimbursement on the basis of the school administrative unit's policy.
- 2570 – **Tuition Reimbursement for Regular Employees – Managers.** Amounts reimbursed by the school administrative unit to employee managers in regular positions who qualify for tuition reimbursement on the basis of the school administrative unit's policy.
- 2580 – **Tuition Reimbursement for Regular Employees.** Amounts reimbursed by the school administrative unit to employees in regular positions who qualify for tuition reimbursement on the basis of the school administrative unit's policy.
- 2590 – **Tuition Reimbursement for Other Employees.** Amounts reimbursed by the school administrative unit to other employees not accounted for in preceding tuition reimbursement object codes but, who qualify for tuition reimbursement on the basis of the school administrative unit's policy.
- 2600 – **Unemployment Compensation – Stipends.** Amounts paid by the school administrative unit to provide unemployment for its employees receiving stipends.
- 2610 – **Unemployment Compensation Paid for Professionals.**
- 2620 – **Unemployment Compensation Paid for Instructional Aides or Assistants.**

- 2630 – **Unemployment Compensation Paid for Substitutes and Tutors.**
- 2640 – **Unemployment Compensation Paid for Administrators.** Amounts paid by the school administrative unit to provide unemployment for its employees in administrative positions.
- 2650 – **Unemployment Compensation Paid for Assistant Administrators.** Amounts paid by the school administrative unit to provide unemployment for its employees in assistant administrative positions.
- 2660 – **Unemployment Compensation Paid for Other Professionals.** Amounts paid by the school administrative unit to provide unemployment for its employees in other professional positions.
- 2670 – **Unemployment Compensation Paid for Regular Employees – Managers.** Amounts paid by the school administrative unit to provide unemployment for its employee managers in regular positions.
- 2680 – **Unemployment Compensation Paid for Regular Employees.** Amounts paid by the school administrative unit to provide unemployment for its employees in regular positions.
- 2690 – **Unemployment Compensation Paid for Other Employees.** Amounts paid by the school administrative unit to provide unemployment for its other employees not accounted for in the preceding unemployment object codes.
- 2700 – **Workers Compensation – Stipends.** Amounts paid by the school administrative unit to provide workers' compensation insurance for its employees receiving stipends.
- 2710 – **Workers Compensation Paid for Professionals.**
- 2720 – **Workers Compensation Paid for Instructional Aides or Assistants.**
- 2730 – **Workers Compensation Paid for Substitutes and Tutors.**
- 2740 – **Workers Compensation Paid for Administrators.** Amounts paid by the school administrative unit to provide worker's compensation insurance for its employees in administrative positions.
- 2750 – **Workers Compensation Paid for Assistant Administrators.** Amounts paid by the school administrative unit to provide worker's compensation insurance for its employees in assistant administrative positions.
- 2760 – **Workers Compensation Paid for Other Professionals.** Amounts paid by the school administrative unit to provide worker's compensation insurance for its employees in other professional positions.

- 2770 – **Workers Compensation Paid for Regular Employees – Managers.** Amounts paid by the school administrative unit to provide worker's compensation insurance for its employee managers in regular positions.
- 2780 – **Workers Compensation Paid for Regular Employees.** Amounts paid by the school administrative unit to provide worker's compensation insurance for its employees in regular positions.
- 2790 – **Workers Compensation Paid for Other Employees.** Amounts paid by the school administrative unit to provide worker's compensation insurance for employees in other positions not accounted for in preceding worker's compensation object codes.
- 2800 – **Health Benefits.** Amounts paid by the school administrative unit to provide health benefits for its current employees or employees now retired for whom benefits are paid.
- 2810 – **Health Benefits Paid for Professionals.**
- 2820 – **Health Benefits Paid for Instructional Aides or Assistants.**
- 2830 – **Health Benefits Paid for Substitutes and Tutors.**
- 2840 – **Health Benefits Paid for Administrators.** Amounts paid by the school administrative unit to provide health benefits for its current administrators or administrators now retired for whom benefits are paid.
- 2850 – **Health Benefits Paid for Assistant Administrators.** Amounts paid by the school administrative unit to provide health benefits for its current assistant administrators or assistant administrators now retired for whom benefits are paid.
- 2860 – **Health Benefits Paid for Other Professionals.** Amounts paid by the school administrative unit to provide health benefits for its current employees, or employees now retired for whom benefits are paid, holding other professional positions within the unit.
- 2870 – **Health Benefits Paid for Regular Employees – Managers.** Amounts paid by the school administrative unit to provide health benefits for its current employee managers, or employee managers now retired for whom benefits are paid, holding other regular positions within the unit.
- 2880 – **Health Benefits Paid for Regular Employees.** Amounts paid by the school administrative unit to provide health benefits for its current employees, or employees now retired for whom benefits are paid, holding other regular positions within the unit.
- 2890 – **Health Benefits Paid for Other Employees.** Amounts paid by the school administrative unit to provide health benefits for its current employees, or employees now retired for whom benefits are paid, holding other positions not accounted for in preceding health benefit object codes within the unit.

- 2900 – **Other Employee Benefits.** Employee benefits other than those classified in the 2000 object code series, including fringe benefits such as cash in lieu, annuity match, automobile allowances, housing or related supplements, education loan, reimbursement, moving expenses and paid parking.
- 2910 – **Other Employee Benefits Paid for Professionals.**
- 2920 – **Other Employee Benefits Paid for Instructional Aides or Assistants.**
- 2930 – **Other Employee Benefits Paid for Substitutes and Tutors.**
- 2940 – **Other Employee Benefits Paid for Administrators.** Employee benefits other than those classified in the 2000 object code series, including fringe benefits such as automobile allowances, housing or related supplements, moving expenses and paid parking.
- 2950 – **Other Employee Benefits Paid for Assistant Administrators.** Employee benefits other than those classified in the 2000 object code series, including fringe benefits such as automobile allowances, housing or related supplements, moving expenses and paid parking.
- 2960 – **Other Employee Benefits Paid for Other Professionals.** Employee benefits other than those classified in the 2000 object code series, including fringe benefits such as automobile allowances, housing or related supplements, moving expenses and paid parking.
- 2970 – **Other Employee Benefits Paid for Regular Employees – Managers.** Employee benefits other than those classified in the 2000 object code series, including fringe benefits such as automobile allowances, housing or related supplements, moving expenses and paid parking.
- 2980 – **Other Employee Benefits Paid for Regular Employees.** Employee benefits other than those classified in the 2000 object code series, including fringe benefits such as automobile allowances, housing or related supplements, moving expenses and paid parking.
- 2990 – **Other Employee Benefits Paid for Other Employees.** Employee benefits other than those classified in the 2000 object code series, including fringe benefits such as automobile allowances, housing or related supplements, moving expenses and paid parking.
- 3000 – Purchased Professional and Technical Services.** Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Services purchased from another school administrative unit should be coded to object 5900 series.

- 3100 – **Official/Administrative Services.** Services in support of the various policymaking and managerial activities of the school administrative unit. Included are management consulting activities oriented to general governance or business and financial management of the school administrative unit; school management support activities; election services; tax assessing and collecting services.
- 3110 – **Administrative Services – Superintendent.** Amounts paid for services of a Superintendent that are provided under a contractual agreement and not as an employee of the school administrative unit.
- 3120 – **Administrative Services – Fiscal.** Amounts paid for financial services to the school administrative units that are provided under a contractual agreement and not as an employee of the school administrative unit. This code should not include expenditures made to public accounting firms but would include payments made for the outsourcing of payroll or other fiscal services.
- 3200 – **Professional Educational Services.** Services supporting the instructional program and its administration. Included are curriculum improvement services, assessment, counseling and guidance services, library and media support, and contracted instructional services.
- 3210 – **Professional Education Services – Accreditation.** Amounts paid for services provided to the school administration unit to obtain or renew accreditation. Examples include: any expenses incurred by the accreditation consultant(s) including travel, lodging, and meals. Used with school administration function codes.
- 3300 – **Professional Employee Training and Development Services.** Services supporting the professional development of the school administrative unit personnel, including instructional, administrative and service employees. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either the school unit facility or off-site), and other expenditures associated with training or professional development by third-party vendors.
- 3310 – **Employee Training on Student Assessment Systems.** Services supporting the education of SAU staff on student assessment systems. Costs to be included here include assessment workshop registration fees and charges from external vendors to provide assessment workshops.
- 3400 – **Other Professional Services.** Professional services other than educational services that support the operation of the school administrative unit. Included are medical doctors, lawyers, architects, auditors, accountants, therapists, audiologists, dieticians, editors, negotiations specialists, interpreters, systems analysts, planners and other similar service providers.
- 3410 – **Assessment for Administration.** Used by member municipalities of school unions to record payment of the assessment by an Alternative Organizational Structure or school union for superintendence, central office services and school board services.

- 3420 – **Other Professional Services – Architect and Engineer.** Expenditures for architect and engineering firms hired for construction projects.
- 3421 – **Other Professional Services – A/E Reimbursable.** Expenditures for architect and engineers that are reimbursable through bond sales on a state approved construction project.
- 3422 – **Other Professional Services – Permitting.** Expenditures associated with required environmental permits for construction projects.
- 3424 – **Other Professional Services – Surveys and Soils.** Expenditures for surveys and soil tests associated with construction projects.
- 3425 – **Other Professional Services – Site Selection.** Expenditures for site selection fees (i.e. assessments, studies and surveys) incurred as a result of construction projects.
- 3427 – **Other Professional Services – Clerk of the Works.** Expenditures for services provided during a construction project by a Clerk of the Works.
- 3428 – **Other Professional Services – Construction Project Coordination.** Expenditures for services provided during an approved school construction project.
- 3429 – **Other Professional Services – Commissioning.** Expenditures associated with commissioning at the conclusion of a construction project.
- 3430 – **Other Professional Services – Adult Education Contracted Services.** Contracted professional services for adult education that are eligible for state subsidy. Use only with Adult Education program codes.
- 3440 – **Special Education Contracted Services.** Contracted professional services for special education programs. Examples are: Director of Services to Exceptional Children, Supervisor of Special Education, School Psychologist/Clinical Psychologist, Psychometrician/Psychological Examiner, Speech and Hearing Clinician/Speech Pathologist; Audiologist, Occupational Therapist, Physical Therapist, Social Worker utilized for Special Education. Use this object code only with Special Education program codes.
- 3450 – **Legal Services.** Amounts paid to lawyers and/or paralegals.
- 3460 – **Financial.** Amounts paid to accountants, auditors or financial advisors.
- 3490 – **Other.** Amounts paid for professional services not already detailed in the 3400 object code series.
- 3500 – **Technical Services.** Services to the school administrative unit that are not regarded as professional, but that require basic scientific knowledge, manual skills, or both. Included are data processing services, purchasing and warehousing services, graphic arts and the like.

3510 – **Data Processing and Coding Services.** Data entry, formatting, and processing services other than programming.

3520 – **Other Technical Services.** Technical services other than data processing and related services.

3590 – **Other Technical Services – Other.** Amounts paid for technical services not already detailed in the 3500 object code series.

**4000 – Purchased Property Services.** Services purchased to operate, repair, maintain, and rent property owned or used by the school administrative unit. These services are performed by persons other than school administrative unit employees. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

4100 – **Utility Services.** Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewage are included here. Telephone is not included here; it is included under the 5300 object code series.

4200 – **Cleaning Services.** Services purchased to clean buildings and grounds (apart from services provided by school administrative unit employees). Include costs for trash disposal and snow removal here.

4300 – **Repair and Maintenance Services.** Expenditures for repairs and maintenance services not provided directly by school administrative unit personnel.

4310 – **Non-Technology-Related Repairs and Maintenance.** Contracts and agreements covering the upkeep of buildings and non-technology equipment. Do not include costs for renovating or remodeling here; those are appropriately coded under 4500.

4311 – **Photocopier Service Agreement.**

4320 – **Technology-Related Repairs and Maintenance.** Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school administrative unit personnel. This includes ongoing service agreements for technology hardware. Use with function codes 2230 and 2580.

4330 – **Software Repairs and Maintenance.** Costs for repairs and maintenance services for software that are not directly provided by the school administrative unit personnel. Include costs for software maintenance agreements here.

4390 – **Other Repairs and Maintenance Services.** Amounts paid to independent contractors, not employees, not previously accounted for in the 4300 object code series.

4400 – **Rentals.** Costs for renting or leasing land, buildings, equipment and vehicles.

- 4410 – **Renting Land and Buildings.** Expenditures for leasing or renting land and buildings for both temporary and long range use by the school administrative unit. Code only that portion of expenditures here that is approved by the Maine Department of Education; code the unapproved portion to object 4450.
- 4411 – **Renting Land and Buildings – Lease Purchases.** Expenditures for lease purchases of land and buildings by the school administrative unit. Code only that portion of expenditures here that is approved by the Maine Department of Education; code the unapproved portion to object code 4451.
- 4420 – **Rental of Equipment and Vehicles.** Expenditures for leasing or renting equipment or non-student transportation vehicles for both temporary and long-range use by the school administrative unit. Use code 4430 for costs associated with the rental of computers or other technology equipment.
- 4430 – **Rentals of Computers and Related Equipment.** Expenditures for leasing or renting computers and related equipment for both temporary and long-range use.
- 4432 – **Rental of Software.** Expenditures for renting or leasing computer software for temporary or long term use.
- 4440 – **Rentals of Other Equipment.** Expenditures for leasing or renting non-technology equipment for both temporary and long range use, such as photocopiers. Code technology equipment to object code 4430.
- 4445 – **Rentals of Other Equipment.** Copier Leases.
- 4449 – **Lease Purchase of Non Instructional Equipment.** Use to code expenditures for lease purchase agreements for upgrades to heating systems, boilers, etc. and non-student transportation vehicles.
- 4450 – **Renting Land and Buildings – Lease Agreements.** Amounts paid for leasing or renting of land and buildings for temporary use that are not approved by the Maine Department of Education.
- 4451 – **Renting Land and Buildings – Lease Purchase Agreements.** Amounts paid for the lease purchase for land and buildings that are not approved by the Maine Department of Education.
- 4459 – **Facility Rental.** Use to record costs of temporary facility rental, i.e. athletics, testing.
- 4460 – **Other Rentals.**
- 4500 – **Construction Services.** Includes amounts for constructing, renovation, and remodeling buildings or infrastructure assets paid to contractors; also used to account for the costs of non-permanent site improvements such as fencing, walkways, and roads that are related to buildings.

- 4510 – **Construction Services – Site Development.** Expenditures necessary to prepare the approved site for construction of a facility.
- 4900 – **Other Purchased Property Services.** Purchased property services that are not classified elsewhere in the 4000 series. Do not include communication services here; they are properly coded to object code series 5300.
- 5000 – Other Purchased Services.** Amounts paid for services rendered by organizations or personnel not on the payroll of the school administrative unit (separate from Professional and Technical Services or Property Services). Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 5100 – **Student Transportation Services.** Expenditures for transporting children to and from school and other activities (apart from transportation services provided by employees of the school administrative unit). Used only with 2700 function code series.
- 5110 – **Student Transportation Purchased From Another School Administrative Unit Within the State.** Amounts paid to other school administrative units within the state for transporting children to and from school and school-related events. Used only with 2700 function code series.
- 5120 – **Student Transportation Services Purchased from Another School Administrative Unit Outside the State.** Payments to other school administrative units outside the state for transporting children to and from school and school-related events. Used only with 2700 function code series.
- 5130 – **Room & Board.** Amounts approved by the Commissioner and paid for boarding and/or meals for special education students or for students living in remote locations in lieu of transportation. Used only with 2700 function code series.
- 5140 – **Student Transportation Purchased from Private Sources.** Used only with 2700 function code series.
- 5160 – **Transportation Purchased from Charter Schools.** Transportation services provided by charter school to students attending from school administrative units.
- 5190 – **Student Transportation Purchased From Other Sources.** Payments to persons or agencies other than school administrative units for transporting children to and from school and school-related events. Used only with 2700 function code series.
- 5200 – **Insurance (Other Than Employee Benefits).** Expenditures for all types of insurance coverage, including property, liability, and fidelity. Insurance for group health is not charged here but under object code series 2000.
- 5210 – **Insurance – Building and Contents.** Expenditures for property (building and content) insurance coverage.
- 5230 – **Automobile Insurance for Non Student Transportation Vehicles.**

- 5290 – **Insurance – Instructional Equipment.** Use for CTE programs (most frequently those with vehicles which must be insured).
- 5300 – **Communications.** Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services, telephone, and voicemail; data communication services to 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 – **Inter-educational, Interagency Purchased Services.** Purchased services other than those described in the 5000 object code series. Any inter-district 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.**
- 8170 – **University fee.**
- 8180 – **ACA penalty.**
- 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.

## Cost Center

**010-190 – Elementary School Level.** Cost center codes 010 through 199 should be utilized to account for costs of individual elementary school buildings or K-8 grades in a K-12 building.

**200-280 – Middle School Level.** A school organization composed of at least three grades, usually beginning with grade 4 through grade 6 or the equivalent and usually ending with grade 8 or grade 9. Most middle school organizations presume that students finishing middle school will go on to secondary school.

**290 – Middle School Level CTE.** This cost center should be used to account for costs associated with Career and Technical education for middle schools.

**300-380 – Secondary School Level.** Cost center codes 300 through 389 should be utilized to account for individual secondary (grades 9-12) school buildings or costs associated with the 9-12 grade span in a K-12 building. If a school unit has more than one secondary school building to house grades 9-12, a cost center in the 3xx range, to 389, may be assigned.

**390 – Other Secondary.** This cost center should be used to account for costs associated with Career and Technical Centers that are part of secondary schools or Career and Technical Regions.

**400-499 – Programs for Adult/Continuing Education.** Used to account for costs associated with programming for adults and out-of-school youth (typically 16 years of age and older who are not regularly enrolled in school) who have completed, interrupted, or not begun their formal education and are pursuing skills or knowledge in other than regularly prescribed courses. These include adult basic programs and other programs that have as their purpose the upgrading or retraining of occupational skills, the pursuit of special interests, or enrichment.

**500-590 – Other Educational Organizations.** This cost center is used to account for other types of educational organizations that serve students through grade 12 that are not delineated by other cost centers. An example would be a regional program that serves students from other school administrative units.

**900 – System-wide Cost.** Program transactions coded to this cost center represent costs that are not directly attributable to an individual elementary school building but are shared among all elementary schools in a school administrative unit. Programs that may be coded to this cost center are: System Administration (includes Office of the Superintendent), Student Transportation, Building Maintenance, Food Service, Community Service Programs, Special Education Support Services, New Facilities Construction and Debt Service.

941-945 – **System-wide Cost.** Used to account for OMP costs of non-instructional buildings; use a separate cost center for each non-instructional building.

**950 – K-8 Grade Span Costs.** Program transactions coded to this cost center represent costs that are not directly attributable to an individual elementary school organization but are shared among all

elementary schools in a school administrative unit. Programs that may be coded to this cost center are, Non Public School Programs.

**953 – Elementary Grade Level.**

**955 – Elementary Grade Level Fully Remote Costs.** Costs associated for fully remote elementary courses when students are enrolled in multiple elementary school buildings.

**990 – 9-12 Grade Span Costs.** Program transactions coded to this cost center represent costs that are not directly attributable to an individual secondary school organization but are shared among all secondary school organizations within a school administrative unit. Programs to be coded to this cost center are: Non Public School Programs.

**992 – Secondary Operations and Maintenance.** To be used to account for operation and maintenance costs of buildings that serve 9-12 populations only (such as separate Atl Ed buildings).

**995 – Secondary Grade Level Fully Remote Costs.** Costs associated for fully remote secondary courses when students are enrolled in multiple secondary school buildings.

## Classifications of Revenue and Other Financing Sources

These codes are for recording revenue and other receivables by source. Each classification is presented by a code number followed by a description.

**1000 – Revenue from Local Sources.** Summary revenue code.

- 1111 – **Ad Valorem Taxes Levied/Assessed by the SAD or CSD.** Taxes levied by the school administrative district or community school district on the assessed value of real and personal property located in the district to fund the district's required local share of the school funding formula's local share of its contribution to the total cost of funding K-12 public education.
- 1112 – **Ad Valorem Taxes Levied/Assessed by the SAD or CSD.** Taxes levied by the school administrative district or community school district on the assessed value of real and personal property located in the district to raise the amount needed to fund the district's debt service costs for non-state-funded major capital school construction projects.
- 1113 – **Ad Valorem Taxes Levied/Assessed by the SAD or CSD.** Taxes levied by the school administrative district or community school district on the assessed value of real and personal property located in the district to raise monies to fund the portion of the district's budget that is not required to be raised under the school funding formula.
- 1114 – **Ad Valorem Taxes Levied/Assessed by the SAD or CSD.** Taxes levied by the school administrative district or community school district on the assessed value of real and personal property located in the district to raise monies to fund the district adult education activity.
- 1115 – **Ad Valorem Taxes Levied/Assessed by the SAD or CSD for Purpose of Child Nutrition.**
- 1140 – **Penalties and Interest on Taxes Levied/Assessed by the SAD or CSD.** Revenue from penalties for the payment of taxes after the due date and the interest charged on delinquent taxes from the due date of actual payment.
- 1190 – **Other Taxes Levied/Assessed by the SAD or CSD.** Other forms of taxes the school administrative district or community school district levies/assesses, such as licenses and permits.
- 1201 – **Revenue from Local Governmental Units Other than a SAD or CSD.** Used most often by municipal school units for revenue derived from a reserve account that resides on the municipality's books but is transferred to the school department upon request.

- 1211 – **Ad Valorem Taxes from Local Government Units Other than a SAD or CSD.** Taxes levied by another governmental unit (i.e. the municipality) on the assessed value of real and personal property located in the municipality to fund the school administrative unit's required local share of the school funding formula's local share of its contribution to the total cost of funding K-12 public education.
- 1212 – **Ad Valorem Taxes from Local Government Units Other than a SAD or CSD.** Taxes levied by another governmental unit (i.e. the municipality) on the assessed value of real and personal property located in the municipality to raise the amount needed to fund the school administrative unit's debt service costs for non-state funded major capital school construction projects.
- 1213 – **Ad Valorem Taxes from Local Government Units Other than a SAD or CSD.** Taxes levied by another governmental unit (i.e. the municipality) on the assessed value of real and personal property located in the municipality to fund the portion of the school administrative unit's budget that is not required to be raised under the school funding formula.
- 1214 – **Ad Valorem Taxes from Local Government Units Other than a SAD or CSD.** Taxes levied by another governmental unit (i.e. the municipality) on the assessed value of real and personal property located in the municipality to fund the portion of the school administrative unit's budget that is for adult education activity.
- 1215 – **Ad Valorem Taxes from Local Governmental Units Other than a SAD or CSD.**
- 1220 – **Sales and Use Tax from Local Government Units Other than a SAD or CSD.** Taxes assessed by a local government unit other than a school administrative district or community school district and imposed on the sale and consumption of goods and services.
- 1230 – **Income Taxes from Local Governmental Units Other than a SAD or CSD.** Taxes assessed by a local governmental unit other than a school administrative district or community school district and measured by net income (defined as gross income less certain deductions permitted by law).
- 1240 – **Penalties and Interest on Taxes from Local Governmental Units Other than a SAD or CSD.** Revenue from penalties for the payment of taxes after the due date and the interest charged on delinquent taxes from the due date of the actual payment. A separate account for penalties and interest on each type of tax may be maintained.
- 1280 – **Revenue in Lieu of Taxes from Local Governmental Units Other than School Administrative Districts.** Payments made out of general revenues by a local governmental unit other than a school administrative district or community school district to the school administrative unit in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation for school purposes on the same basis as privately owned property.

- 1290 – **Other Taxes from Local Governmental Units Other than a SAD or CSD.** Other forms of taxes by a local governmental unit, other than a school administrative district or community school district, such as licenses and permits. Separate accounts may be maintained for each specific type of tax.
- 1301 – **Tuition Receipts for Maine Educational Center for Deaf and Hard of Hearing.** Used only by the former Governor Baxter School.
- 1311 – **Tuition from Individuals – Regular Elementary.** Revenue received from individuals for regular elementary (grades K-8) education provided by the receiving school administrative unit.
- 1313 – **Tuition from Individuals – Regular Secondary.** Revenue received from individuals for regular secondary school (grades 9-12) education provided by the receiving school administrative unit.
- 1314 – **Tuition from Individuals – Special Elementary.** Revenue received from individuals for special elementary (grades K-8) education provided by the receiving school administrative unit.
- 1316 – **Tuition from Individuals – Special Secondary.** Revenue received from individuals for special secondary (grades 9-12) education provided by the receiving school administrative unit.
- 1317 – **Tuition from Individuals – Adult Education Enrichment Programs.** Revenue received from individuals for adult education services provided by the receiving school administrative unit.
- 1318 – **Tuition from Individuals – Career and Technical Education.** Revenue received from individuals for career and technical education services provided by the receiving school administrative unit.
- 1319 – **Adult Education CTE Tuition Received from Individuals.** Adult Education Career and Technical Education receipts.
- 1321 – **Tuition from Other School Administrative Units Within the State.** Revenue received from other school administrative units for education provided by the receiving school administrative unit. Summary code only; no transactions should be posted here.
- 1322 – **Tuition from Other School Administrative Units Within the State – Regular Elementary.** Revenue received from other school administrative units within the state for regular elementary (grades K-8) education provided by the receiving school administrative unit.
- 1324 – **Tuition from Other School Administrative Units Within the State – Regular Secondary.** Revenue received from other school administrative units within the state for regular secondary school (grades 9-12) education provided by the receiving school administrative unit.

- 1325 – **Tuition from Other School Administrative Units Within the State – Special Elementary.**  
Revenue received from other school administrative units within the State for special elementary (grades K-8) education provided by the receiving school administrative unit.
- 1327 – **Tuition from Other School Administrative Units Within the State – Special Secondary.**  
Revenue received from other school administrative units within the State for special secondary (grades 9-12) education provided by the receiving school administrative unit.
- 1328 – **Tuition from Other School Administrative Units Within the State – Career and Technical Education.** Revenue received from other school administrative units within the state for vocational education services provided by the receiving school administrative unit.  
Revenue received from assessments for career and technical education per cost sharing agreements are not included here.
- 1329 – **Tuition from Other School Administrative Units Within the State – Adult Education.**  
Revenue received from other school administrative units for adult education provided by the receiving school administrative unit.
- 1331 – **Tuition from Other School Administrative Units Outside the State.** Summary code only; no transactions should be posted here.
- 1332 – **Tuition from Other School Administrative Units Outside the State – Regular Elementary.** Revenue received from school administrative units located outside the state for regular elementary education (grades K-8) services provided by the receiving school administrative unit.
- 1334 – **Tuition from Other School Administrative Units Outside the State – Regular Secondary.**  
Revenue received from school administrative units located outside the state for regular secondary education (grades 9-12) services provided by the receiving school administrative unit.
- 1335 – **Tuition from Other School Administrative Units Outside the State – Special Elementary.**  
Revenue received from school administrative units located outside the state for special elementary education (grades K-8) services provided by the receiving school administrative unit.
- 1337 – **Tuition from Other School Administrative Units Outside the State – Special Secondary.**  
Revenue received from school administrative units located outside the state for special secondary education (grades 9-12) services provided by the receiving school administrative unit.
- 1338 – **Tuition from Other School Administrative Units Outside the State – Career and Technical Education.** Revenue received from school administrative units located outside the state for vocational education services provided by the receiving school administrative unit. This code is used for vocational tuition revenue only, not for assessment revenue received from members of the career and technical education organization under cost sharing agreements.

- 1340 – **Tuition from Other Private Sources (Other Than Individuals).** Revenue received from businesses or other local sources that are not affiliated with a governmental source, an individual, or another school administrative unit in payment of education services provided by the receiving school administrative unit. Summary code only; no transactions should be coded here.
- 1341 – **Tuition from Other Private Sources (Other Than Individuals) – Regular Elementary.** Revenue received from businesses or other local sources that are not affiliated with a governmental source, an individual, or another school administrative unit in payment of regular elementary education services (grades K-8) provided by the receiving school administrative unit.
- 1343 – **Tuition from Other Private Sources (Other Than Individuals) – Regular Secondary.** Revenue received from businesses or other local sources that are not affiliated with a government source, an individual or another school administrative unit in payment of regular secondary education services (grades 9-12) provided by the receiving school administrative unit.
- 1344 – **Tuition from Other Private Sources (Other Than Individuals) – Special Elementary.** Revenue received from businesses or other local sources that are not associated with a government source, an individual, or another school administrative unit in payment of special elementary education services (grades K-8) provided by the receiving school administrative unit.
- 1346 – **Tuition from Other Private Sources (Other Than Individuals) – Special Secondary.** Revenue received from businesses or other local sources that are not affiliated with a government source, and individual or another school administrative unit in payment of special secondary education services (grades 9-12) provided by the receiving school administrative unit.
- 1348 – **Tuition from Other Private Sources (Other Than Individuals) – Career and Technical Education.** Revenue received from businesses or other local sources that are not affiliated with a government source, and individual or another school administrative unit in payment of career and technical education services provided by the receiving school administrative unit.
- 1349 – **Tuition from Other Private Sources (Other Than Individuals) – Adult Education.** Revenue received from businesses or other local sources that are not affiliated with a government source, an individual, or another school administrative unit in payment of adult education services provided by the receiving school administrative unit.
- 1359 – **Adult Ed Tuition from Other Privates Sources.** Tuition received from a private source (not another school administrative unit) for Adult Education courses.
- 1361 – **Summer School Tuition – Regular Elementary.** Revenue received as summer school tuition for regular elementary (grades K-8) education services provided by the receiving school administrative unit.

- 1363 – **Summer School Tuition – Regular Secondary.** Revenue received as summer school tuition for regular secondary (grades 9-12) education services provided by the receiving school administrative unit.
- 1365 – **Summer School Tuition – Special Elementary.** Revenue received as summer school tuition for special education elementary (grades K-8) education services provided by the receiving school administrative unit.
- 1367 – **Summer School Tuition – Special Secondary.** Revenue received as summer school tuition for special education secondary (grades 9-12) education services provided by the receiving school administrative unit.
- 1369 – **Summer School Tuition to Maine Educational Center for Deaf and Hard of Hearing.** Revenue code to be used only by the former Governor Baxter School.
- 1370 – **Driver Education Fees.** Fees for driver education programs during the regular school year.
- 1380 – **Career and Technical Education Assessments.** Revenue received by school administrative units that operate a CTE Center or Region. This revenue is derived by assessments billed to member units for student attendance in the Center's or Region's programs. Revenue derived from tuition billing is not included here.
- 1381 – **Career and Technical Education Assessments.** Revenue received by CTE Centers or Regions from assessments to members for student attendance; do not use this code for tuition billing.
- 1382 – **Career and Technical Education Assessments.**
- 1383 – **Career and Technical Education Assessments.**
- 1384 – **Career and Technical Education Assessments.**
- 1385 – **Career and Technical Education Assessments.** Revenue received by a CTE Center or Region for Adult Education. This revenue is derived by assessments billed to member units for student attendance in the programs. Revenue derived from tuition billing is not to be included here.
- 1389 – **Career and Technical Education Assessments for Adult Education.** Revenue received by a CTE Center or Region for Adult Education. This revenue is derived by assessments billed to member units for student attendance in the programs. Revenue derived from tuition billing is not to be included here.
- 1390 – **Tuition from Other Government Sources Within the State.** Revenue received from other government sources within the state for education provided by the receiving school administrative unit. Tuition payments for students residing in the Unorganized Territory are included here. Summary code only; no transactions should be posted here.

- 1391 – **Tuition from Other Government Sources Within the State – Regular Elementary.** Revenue received from other government sources within the state for education provided by the receiving school administrative unit for children in grades K-8. Tuition payments for students residing in the Unorganized Territory are included here.
- 1393 – **Tuition from Other Government Sources Within the State – Regular Secondary.** Revenue received from other government sources within the state for education provided by the receiving school administrative unit for children in grades 9-12. Tuition payments for students residing in the Unorganized Territory are included here.
- 1394 – **Tuition from Other Government Sources Within the State – Special Elementary.** Revenue received from other government sources within the state for education provided by the receiving school administrative unit for special education children in grades K-8. Tuition payments for students residing in the Unorganized Territory are included here.
- 1396 – **Tuition from Other Government Sources Within the State – Special Secondary.** Revenue received from other government sources within the state for education provided by the receiving school administrative unit for special education children in grades 9-12. Tuition payments for students residing in the Unorganized Territory are included here.
- 1397 – **Tuition from Other Government Sources Within the State – Career and Technical Education.** Revenue received from other government sources within the state for education provided by the receiving school administrative unit for vocational education. Tuition payments for students residing in the Unorganized Territory are included here.
- 1400 – **Transportation Fees.** Revenue from individuals, welfare agencies, private sources or other school administrative units and government sources for transporting students to and from school and school activities or, for the provision of transportation maintenance services.
- 1410 – **Transportation Fees from Individuals.** Revenue from individuals in payment of transporting students to and from school and school activities.
- 1420 – **Transportation Fees from Other Government Sources Within the State.** Revenue from other from other government sources within the State to transport students to and from school and school activities. Examples would include: revenues received in payment of transporting State Wards, State Agency Clients and Unorganized Territory students; revenues received from municipalities for transportation of private school students.
- 1421 – **Transportation Fees from Other School Administrative Units Within the State.** Revenue from other school administrative units within the State in payment of transporting their students to and from school (to include charter schools) and school activities.
- 1422 – **Transportation Fees from Other School Administrative Units Within the State – Special Education.** Revenues for transportation of special education students.

- 1430 – **Transportation Fees from Other Government Sources Outside the State.** Revenue from other government sources, located outside of the state, in payment for transporting students to and from school and school activities.
- 1431 – **Transportation Fees from Other School Administrative Units Outside the State.** Revenue from school administrative units located outside the state in payment of transporting their students to and from school and school activities.
- 1432 – **Transportation Fees from Other School Administrative Units Outside the State - Special Education.** Revenue for transportation of special education students.
- 1440 – **Transportation Fees from Other Private Sources.** Revenue received from other private sources in payment of transporting students to and from school and school activities. Use this code to record community service transportation activity.
- 1441 – **Transportation Fees from Other Private Sources – Special Education.** Revenue for transportation of special education students.
- 1500 – **Investment Income.** Revenue received from short-term and long-term investments.
- 1510 – **Interest on Investments.** Interest revenue received on investments in United States treasury and agency obligations, commercial paper, savings accounts, time certificates of deposit, mortgages, or other interest-bearing instruments.
- 1511 – **Interest on Investments.**
- 1512 – **Interest on Investments.**
- 1513 – **Interest on Investments.**
- 1520 – **Dividends on Investments.** Revenue from dividends on stocks held for investments.
- 1530 – **Net Increase in the Fair Value of Investments.** Gains recognized from the sale of investments or changes in the fair value of investments. Gains represent the excess of sale proceeds (or fair value) over cost or any other basis of the date of sale (or valuation). All recognized investment gains for long term investments may be accounted for by using this account.
- 1531 – **Realized Gains (Losses) on Investments.** Gains or losses recognized from the sale of investments. Gains represent the excess of sale proceeds over cost or any other basis of the date of sale. Losses represent the excess of the cost or any other basis at the date of sale over sales value.
- 1532 – **Unrealized Gains (Losses) on Investments.** Gains or losses recognized from changes in the value of investments. Gains represent the excess of fair value over cost or any other basis of the date of valuation. Losses represent the excess of the cost or any other basis at the date of valuation over fair value.

- 1540 – **Investment Income from Real Property.** Revenue for rental, use charges, and other income on real property held for investment purposes.
- 1600 – **Food Service Revenues.** Local (not state or federal) revenue received for dispensing food to students and adults. This revenue code may also be used to indicate proceeds from contract sales.
- 1610 – **Daily Sales – Reimbursable Programs.** Revenue from students (not federal reimbursements) for the sale of breakfasts, lunches and milk that are considered reimbursable by the United States Department of Agriculture.
- 1611 – **Daily Sales – School Lunch Program.** Revenue from students for the sale of reimbursable lunches as part of the National School Lunch Program.
- 1612 – **Daily Sales – School Breakfast Program.** Revenue from students for the sale of reimbursable breakfasts as part of the School Breakfast Program.
- 1613 – **Daily Sales – Special Milk Program.** Revenue from students for the sale of reimbursable milk as part of the Special Milk Program.
- 1614 – **Daily Sales – After-School Program.** Revenue from students from the sale of reimbursable costs from after-school programs.
- 1620 – **Daily Sales – Non-Reimbursable Programs.** Revenue from students or adults for the sale of non-reimbursable breakfasts, lunches, and milk. This category includes all sales to adults, the second type A lunch to students, and a la carte sales.
- 1621 – **Daily Sales – Non- Reimbursable Programs.**
- 1622 – **Daily Sales – Non-Reimbursable Programs.**
- 1630 – **Special Functions.** Revenue from students, adults, or organizations for the sale of food products and services considered special functions. Some examples are potlucks, PTA/PTO-sponsored functions, and athletic banquets.
- 1650 – **Daily Sales.** Revenue from students from the sale of reimbursable costs from summer programs.
- 1701 – **Activities – Elementary Co and Extra Curricular Activity Receipts.** Revenue resulting from K-8 co-curricular and extra-curricular activities controlled and administered by the school administrative unit. This revenue code may also be used to record proceeds from student activities and for "pay to play" programs.
- 1702 – **Activities – Secondary Co and Extra Curricular Activity Receipts.** Revenue resulting from 9-12 co-curricular and extra-curricular activities controlled and administered by the school administrative unit. This revenue may also be used to account for proceeds from student activities and revenues from "pay to play" programs.

- 1711 – **Admissions – Elementary Event Admission Receipts.** Revenue from patrons of a school sponsored activity such as a concert or football game.
- 1712 – **Admissions – Secondary Event Admission Receipts.** Revenue from patrons of a school sponsored activity such as a concert or football game.
- 1720 – **Bookstore Sales.** Revenue from sales by students or student-sponsored bookstores.
- 1731 – **Student Organization Membership Dues and Fees – Elementary.** Revenue from students for memberships in school clubs or organizations.
- 1732 – **Student Organization Membership Dues and Fees – Secondary.** Revenue from students for membership in school clubs or organizations.
- 1740 – **Fees – Adult Education.** Revenue derived from fees assessed to adult education students.
- 1746 – **Fees – Elementary.** Revenue derived from fees assessed to elementary students.
- 1747 – **Fees – Secondary.** Revenue derived from fees assessed to secondary students.
- 1748 – **Fees.**
- 1749 – **Career and Technical Education Fees – Adult Education.** Revenue derived from fees assessed to adult education students that are not accounted for under other established handbook codes.
- 1750 – **Revenue from Enterprise Activities.** Revenue (gross) from vending machines, school stores, soft drink machines, and so on, not related to the regular food service program.
- 1791 – **Other Activity Revenue – Elementary.**
- 1792 – **Other Activity Revenue – Secondary.**
- 1800 – **Revenue from Community Service Activities.** Revenue from community service activities operated by a school administrative unit. For example, revenue from operation of a skating facility by a school administrative unit as a community service would be recorded here, as would day care programs open to the public. Revenue generated through transportation fees associated with these activities should be recorded under revenue code 1440.
- 1900 – **Other Revenue from Local Sources.** Other revenue from local sources which are not classified above.
- 1901 – **Other Revenue from Local Sources.** Miscellaneous revenues and fees not accounted for elsewhere.

- 1905 – **Other Revenue from Local Sources – Adult Education.** Miscellaneous adult education receipts not classified elsewhere, to include ITV receipts.
- 1909 – **Miscellaneous Revenue.** Other revenue from local sources not classified above.
- 1910 – **Rentals.** Revenue from the rental of either real or personal property owned by the school administrative unit.
- 1920 – **Contributions and Donations from Private Sources.**
- 1921 – **Contributions and Donations from Private Sources.**
- 1922 – **Contributions and Donations from Private Sources.**
- 1923 – **Contributions and Donations from Private Sources.**
- 1924 – **Contributions and Donations from Private Sources.**
- 1925 – **Contributions and Donations from Private Sources.**
- 1926 – **Contributions and Donations from Private Sources.**
- 1927 – **Contributions and Donations from Private Sources.**
- 1928 – **Contributions and Donations from Private Sources.**
- 1929 – **Contributions and Donations from Private Sources – Other Private Grants for Adult Education.** Revenue to the school administrative unit received in the form of grants from any source and earmarked to be used for the Adult Education Program. Revenue from the Barbara Bush Foundation should be coded here.
- 1930 – **Gains or Losses on Sale of Capital Assets.** The amount of revenue over (under) the book value of the capital assets sold. For example, the gain on the sale would be the portion of the selling price received in excess of the depreciated value (book value) of the asset.
- 1941 – **Textbook Sales and Rentals – Elementary.** Revenue to the school administrative unit from the sale and/or rental of textbooks.
- 1942 – **Textbook Sales and Rentals – Secondary.** Revenue to the school administrative unit from the sale and/or rental of textbooks.
- 1943 – **Textbook Sales and Rentals – Adult Education.**
- 1950 – **Miscellaneous Revenues from Other School Administrative Units.** Revenue from services provided other than for tuition and student transportation services. These services could include data processing, purchasing, maintenance, cleaning, consulting, and guidance.

- 1951 – **Miscellaneous Revenue from Other School Administrative Units Within the State.**  
Revenue from educational services provided to other school administrative units within the state, other than tuition and student transportation services.
- 1952 – **Miscellaneous Revenue from Other School Administrative Units Outside the State.**  
Revenue from services to school administrative units outside the state; these services do not include tuition or student transportation.
- 1953 – **Miscellaneous Revenue from Other School Administrative Units Within the State – Special Education.** Revenue from special education services provided to other school administrative units and/or charter schools within the state, other than tuition and student transportation services. This may include revenue derived from the operation of a regional special education program.
- 1954 – **Miscellaneous Revenue from Other School Administrative Units Within the State – Career and Technical Education.** Revenue from Career and Technical Education services provided to other school administrative units within the state, other than tuition, assessment and student transportation services.
- 1955 – **Miscellaneous Revenue from Other School Administrative Units – Adult Education.**  
Revenue from Adult Ed educational services provided to other school units within the state; these services do not include tuition, assessment or transportation.
- 1958 – **Miscellaneous Revenue from Other School Administrative Units Within the State - School Nutrition.** Revenue from food services provided to other school administrative units within the state.
- 1959 – **Miscellaneous Revenue from Other School Administrative Units Outside the State – Adult Education.** Revenue from Adult Education services (such as a regional program) provided to other school administrative units within the state.
- 1960 – **Miscellaneous Revenue from Other Local Governmental Units.** Revenue from services provided to other local governmental units. These services could include non-student transportation, data processing, purchasing, maintenance, cleaning, cash management, and consulting. Use this code specifically for costs of system administration only.
- 1961 – **Miscellaneous Revenue from Other Local Governmental Units – Technology Services.**  
Revenue from technology services, to include contracted services for Director of Technology, or repair services, provided to other local governmental units.
- 1962 – **Services to Other Governments – Transportation.**
- 1963 – **Services to Other Governments – OMP.**
- 1964 – **Revenue from Other Local Governmental Units - Special Education.** Revenue received by a school administrative unit for providing special education services to another local governmental unit, which is not a school administrative unit (i.e. Child Development Services).

- 1968 – **Miscellaneous Revenue from Other Local Government Units - Elementary Shared Athletics.** Revenue paid to the school administrative unit from other SAUs for elementary athletic services provided (coaches, supplies, etc).
- 1969 – **Miscellaneous Revenue from Other Local Government Services - Secondary Shared Athletics.** Revenue paid to the school administrative unit from other SAUs for secondary shared athletic services provided (coaches, supplies, etc).
- 1970 – **Revenue from Other Departments in the Agency.** Goods and services provided for insurance, printing or data processing. This account is used only with fund 7000.
- 1980 – **Refund of Prior Year's Expenditures – Student & Staff Support.** Expenditures that occurred in the previous year but are refunded in the current year.
- 1981 – **Refund of Prior Year's Expenditures – Regular Elementary.** Expenditures that occurred in the previous year but are refunded in the current year.
- 1982 – **Refund of Prior Year's Expenditures – Regular Secondary.** Expenditures that occurred in the previous year but are refunded in the current year.
- 1983 – **Refund of Prior Year's Expenditures – Special Elementary.** Elementary special education expenditures that occurred in the previous year but are refunded in the current year.
- 1984 – **Refund of Prior Year's Expenditures – Special Secondary.** Secondary special education expenditures that occurred in the previous year but are refunded in the current year.
- 1985 – **Refund of Prior Year's Expenditures – Transportation.** Refunds received in the current fiscal year for pupil transportation operating expenses that occurred in the prior fiscal year.
- 1986 – **Refund of Prior Year's Expenditures – Career and Technical Education.** Refunds received in the current fiscal year for Career and Technical Education operating expenses that occurred in the prior fiscal year.
- 1987 – **Refund of Prior Year's Expenditures – System Administration.** Refunds received in the current fiscal year for System Administration expenses that were incurred in the prior year.
- 1988 – **Refund of Prior Year's Expenditures – Operations and Maintenance.**
- 1989 – **Refund of Prior Year's Expenditures – Adult Education.**
- 1990 – **Miscellaneous – Sales and Refunds – Student & Staff Support.** Revenues from the gas tax refund received from the Bureau of Motor Vehicles or, for services provided to other governments.

1991 – **Miscellaneous – Sales and Refunds.** Revenues from the sale of items or the refund of a transaction's payment that was made from the operating budget. Include refunds from Maine School Management program fees here.

1992 – **Miscellaneous – Sales and Refunds – Transportation.** Revenues from the gas tax refund received from the Bureau of Motor Vehicles or, for services provided to other governments.

1993 – **Miscellaneous – Sales and Refunds – Career and Technical Education.** Sales from the manufacture of items or provision of services in Career and Technical Education or the refund of the payment of a transaction made from the program's operating budget.

1994 – **Miscellaneous – Sales and Refunds – Elementary Special Education.** Revenues received from the sale of any items that are dedicated to the Elementary Special Education program operating budget or from the refund of a payment of a transaction from the program's operating budget.

1995 – **Miscellaneous – Sales and Refunds – Secondary Special Education.** Revenues received from the sale of any items that are dedicated to the Secondary Special Education program operating budget or from the refund of a payment of a transaction from the program's operating budget.

1996 – **Miscellaneous – Sales and Refunds – Child Nutrition Program.** Refund from purchases of goods and services as part of the school nutrition program. Refunds on milk purchases from the Northeast Dairy Compact may be included here.

1997 – **Miscellaneous – Sales and Refunds – School Construction.** Receipts from a financial institution that represent savings from refinancings on school construction projects that are not eligible for state subsidy and are the sole fiscal responsibility of the school administrative unit.

1998 – **Miscellaneous Revenue – Sales and Refunds – Operations and Maintenance.** Revenues received from property services provided.

1999 – **Sales and Refunds – Adult Education.**

**2000 – Revenue from Intermediate Sources.**

2001 – **Other Financing Sources.**

2100 – **Unrestricted Grants-in-Aid.** Revenue recorded as grants by the school administrative unit from an intermediate unit that can be used for any legal purpose desired by the school administrative unit without restriction.

2200 – **Restricted Grants-in-Aid.** Revenue recorded as grants by the school administrative unit from an intermediate unit that must be used for a categorical or specific purpose. If such money is not completely used by the school administrative unit, it must be returned, usually to the intermediate governmental unit. Revenue streams coded here include Efficiency Maine PUC funds, MMBB Regional Initiative and Western Maine Collaborative Funds for Adult Education.

2208 – **Restricted Grant from Intermediate Governmental Unit.**

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.

- 3127 – **Child Development Services Payments.** Receipts from Child Development Services in payment of special education costs for children birth to 5 years old.
- 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.
- 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.
- 3202 – **Early Learning Site.** Demo grant; use with fund code 2200-2214.
- 3203 – **Bridge Year.** Use with fund code 1000 or 2200-2214.
- 3204 – **CTE Industry Standards.** Appropriated FY 2016; to be distributed to sites for equipment to meet industry standards. Use with fund code 2200-2214.
- 3205 – **CTE Middle School State Grant.** Use with fund code 2241.
- 3206 – **K for ME Curriculum Pilot.** Use with fund code 2242.
- 3207 – **Numeracy 4ME.** Use with fund code 2236.
- 3208 – **MoMEntum K-3 Literacy Pilot.** State grant; year 1 funds from 010-05A-2071-09; year 2 funds from 010-05A-1051-01; use with fund code 2238.
- 3209 – **Community Schools Grant.** Use with fund code 2239.
- 3215 – **Dental Program.** Revenues received from the Department of Human Services and other State sources for dental programs. Use with fund code 2200-2214.
- 3216 – **Eye Care.** Revenues received from the Department of Human Services and other State sources for eye care programs. Use with fund code 2200-2214.

- 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 a SAU to provide funding for a School Health Coordinator. Use with fund code 2200-2214.
- 3218 – **J Jag Grant.** Funds from the Department of Corrections. Use with fund code 2200-2214. Use with fund code 2248.
- 3220 – **Fund for the Efficient Delivery of Educational Services.** Use with fund code 2248.
- 3221 – **Maine Arts Commission Grants.** Use with fund code 2200-2214.
- 3223 – **Adult Education Administrative Grant.** Use with fund code 2218.
- 3224 – **George Briggs CTE Funds.** Use with fund code 2235.
- 3229 – **Maine Math and Science Alliance Grants.** Use with fund code 2200-2214.
- 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. Use with fund code 2249.
- 3232 – **Proficiency Based Education.** Use with fund 2232.
- 3233 – **Teacher/Principal Evaluation Systems.** State grant through 010-05A-0308-09; use with fund code 2233.
- 3239 – **Adult Education DHHS Programming.** State general fund dollars provided to adult education for local office client services such as ASPIRE; use with fund code 2200-2214.
- 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 code 1500.
- 3242 – **Other DHHS Grants.** Other specific purpose grants from DHHS not otherwise delineated elsewhere. Use with fund code 1500.
- 3243 – **Healthy Maine Partners.** Grants for Health Coordinators. Use with fund code 1500.
- 3247 – **Youth Substance Abuse Prevention.** Funds from DHHS. Use with fund code 1500.
- 3249 – **College Transitions Grant – Adult Education.** State grant for Adult Education. Used with fund code 2200-2214 and program code 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.
- 3252 – **State funds for Health Centers.** Use with fund code 2200-2214.
- 3254 – **School Meal Reimbursement for Reduced Rate Students.**
- 3257 – **State Non-Food Assistance.** Grants from the State for the purchase of equipment for School Food Service Programs.
- 3260 – **Adult Education Continuity of Service Grant.** Grants from the State. Use with fund code 2243.
- 3262 – **MLTI 1:1 Laptop Grant.** Use with fund code 2237.
- 3265 – **Agriculture and Natural Resources.** Grants from the State for Agriculture and Natural Resources. Use with fund code 2200-2214.
- 3270 – **Innovative Grants.** Innovative educational grants awarded under State of Maine statute. Use with fund code 2200-2214.
- 3279 – **National Board Scholarship Fund.** State special revenue account. Use with fund code 2200-2214.
- 3281 – **Reading Recovery.** Maine Support Network. Use with fund code 2200-2214.
- 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. Use with fund 1000 or 2200-2214.
- 3295 – **Receipts from the University System.** Includes ITV funds; funds for salary of site based coordinator. Use with fund code 2200-2214.
- 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.

4306 – **Charter School Development Grant.** Use with fund code 2675.

4310 – **ROTC.** Federal revenues received directly from the Feds to the SAU in support of ROTC programs. Use with fund code 1000 or 2830-2839.

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.
- 4327 – **Stop School Violence Grant.** CFDA 16.839; use with fund code 2900-2929.
- 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. Use with fund code 2840.
- 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. Use with fund code 2301 or 2310-2315.
- 4512 – **English Language Acquisition Grants.** Title III CFDA 84.365; use with fund 2680 or 2681.
- 4517 – **Title I – Disadvantaged.** CFDA 84.010; use with fund 2300.
- 4518 – **Title I – School Improvement.** CFDA 84.377; use with fund 2420.
- 4523 – **Title IV Part A Student Support & Academic Enrichment Program.** CFDA 84.424A; use with fund code 2400.
- 4524 – **Substance Abuse and Mental Health Services.** CFDA 73.243; use with fund code 2635.
- 4525 – **Title IIA – Improving Teacher Quality.** CFDA 84.367; use with fund code 2690.
- 4527 – **PreSchool Development Supplemental Grant.** CFDA 84.419B; use with fund code 2457 or 2458.
- 4528 – **PreSchool Development Grant.** CFDA 93.343; use fund code 2459.
- 4530 – **Perkins.** CFDA 84.243; use with fund code 2860, 2870, 2880, or 2890.
- 4531 – **Elementary and Secondary Emergency Relief Funds. – Special Revenues.** CFDA 84.4258; use with fund code 2605.
- 4534 – **Career and Technical Education – Adult.** Use with fund code 1500.
- 4540 – **Adult Basic Education – Special Projects.** CFDA 84.002; use with fund 2970.
- 4542 – **Coronavirus Relief Funds – Special Revenues.** CDFA 21.019; use with fund code 2606, 2607, 2608, or 2609.
- 4546 – **Commodities from Federal Sources.**
- 4547 – **State Food Service Equipment Grant.**
- 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.
- 4565 – **Special Education – Supervision Enhancement.** CFD 84.326; use with fund 2550.
- 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.
- 4570 – **Educational Technology State Grants.** NCLB Title IID (replaces former Tech Literacy Challenge under Title III). Use with fund code 2650.
- 4572 – **WWATCH.** Title III NCLB funds for LEP students. Use with fund code 2900-2929.
- 4574 – **Refugee State School Impact Grant.** US Dept. of Human Services. Use with fund code 2720.
- 4577 – **21st Century Community Learning Centers.** Title IV B grants for after school programs. Use with fund code 2630.
- 4581 – **Adult Education Family Literacy Act.** AEFLA Grant CFDA 84.002; use with fund code 2950.

- 4585 – **MaineCare.** Funds received via DHHS, use with fund 1000 or fund 2460.
- 4590 – **Rural Low Income Schools Grant.** Short name is RLI. Use with fund code 2670.
- 4591 – **Innovative Education Program Strategies.** Title V. Use with fund code 2640.
- 4593 – **TIF – 4 grant.** CFDA 84.374A; use with fund 2820.
- 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. Use with fund code 2900-2929.
- 4715 – **CompTIA Grant.** Adult Education Training and Certification federal grant through CWI Use fund 2586.
- 4720 – **Safe and Drug Free Schools and Communities Grant.** Title IV money distributed to schools via community agencies. Use with fund code 2601.
- 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. Use with fund code 2750.
- 4730 – **Grants from Federal Government Through Another Agency.**
- 4733 – **Title X.** CFDA 93.217. Use with fund code 2900-2929.
- 4737 – **COPS.** CFDA 16.710. Use with fund code 2811.
- 4739 – **Grants from Feds Through Another Agency.** Gear Up Mini Grant. Use with fund code 2900-2929.
- 4740 – **Miscellaneous Federal Grant – Department of Homeland Security.** Distributed by Maine Emergency Management 97.067 CFDA. Use with fund code 2900-2929.
- 4743 – **Newborn Hearing Screening Grant.** Funds via DHHS. Use with fund code 2900-2929.
- 4770 – **Federal Grant Through Another Agency – Americorps.** Federal Americorp volunteer funds through Maine Commission for Community Service. Use with fund code 2900-2929.

- 4781 – **Federal Grant Through Another Agency – Adult Education Partnership DHHS.** Funds received from local DHHS offices for partnerships in ASPIRE and other client programs. Use with fund code 2900-2929.
- 4783 – **Refugee Cash & Medical Assistance Program.** Use with fund code 2900-2929.
- 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 of compensation for the loss of real or personal property. This account should only be used for proceeds from the disposal of assets that do not have significant value.
- 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.

## Balance Sheet/Statement of Net Position

Balance sheet accounts and statement of net position accounts are used to track financial transactions for each fund. Such financial statements only report assets, deferred outflows of resources, liabilities, deferred inflows of resources, and equity accounts and are considered “snapshots” of how these accounts stand as of a certain point in time. Each classification is presented by a code number followed by a description.

### Assets

1004 – **Cash.**

1010 – **Cash in Bank.** All funds on deposit with a bank or savings and loan institution, normally in non-interest-bearing accounts. Interest-bearing that do not meet the definition of investments are also recorded here.

1011 – **Cash in Bank.**

1012 – **Cash in Bank.**

1013 – **Cash in Bank.**

1014 – **Cash in Bank.** All funds on deposit with a bank or savings and loan institution, normally in non-interest-bearing accounts. Interest-bearing accounts are recorded in investments.

1015 – **Cash in Bank.** All funds on deposit with a bank or savings and loan institution, normally in non-interest-bearing accounts. Interest-bearing accounts are recorded in investments.

1016 – **Cash in Bank.**

1020 – **Cash on Hand.** Currency, coins, checks, postal and express money orders, and bankers' drafts on hand.

1030 – **Petty Cash.** A sum of money set aside to pay small obligations for which the issuance of a formal voucher and check would be too expensive and time-consuming.

1040 – **Change Cash.** A sum of money set aside to provide change.

1050 – **Cash with Fiscal Agents.** Deposits with fiscal agents, such as commercial banks, for paying matured bonds and interest.

1110 – **Investments.** Securities and real estate held for producing income in the form of interest, dividends, rentals, or lease payments. Investments should be presented at fair value as of the reporting date. This account does not include capital assets used in school administrative unit operations.

- 1120 – **Unamortized Premiums on Investments.** The excess of the amount paid for securities over the face value that has not yet been amortized. Use of this account is restricted to short-term money market investments.
- 1130 – **Unamortized Discounts on Investments (Credit).** The excess of the face value of securities over the amount paid for them that has not yet been written off. Use of this account is restricted to short-term investments.
- 1140 – **Interest Receivable on Investments.** The amount of interest receivable on investments, excluding interest purchased. Interest purchased should be shown in a separate account.
- 1150 – **Accrued Interest on Investments Purchased.** Interest accrued on investments between the last interest payment date and the date of purchase. The account is carried as an asset until the first interest payment date after the date of purchase.
- 1210 – **Taxes Receivable.** The uncollected portion of taxes that a school administrative unit or a government unit has levied and that has become due, including any interest or penalties that may be accrued. Separate accounts may be maintained on the basis of tax roll year, current and delinquent taxes, or both.
- 1220 – **Allowance for Uncollectible Taxes (Credit).** The portion of taxes receivable estimated not to be collected. The account is shown on the balance sheet as a deduction from the Taxes Receivable account to arrive at the net taxes receivable. Separate accounts may be maintained on the basis of tax roll year, delinquent taxes or both.
- 1310 – **Interfund Loans Receivable.** An asset account used to record a loan by one fund to another fund in the same governmental unit. It is recommended that separate accounts be maintained for each interfund receivable loan.
- 1311 – **Interfund Loans Receivable.**
- 1315 – **Interfund Loans Receivable.**
- 1316 – **Interfund Loans Receivable.**
- 1317 – **Interfund Loans Receivable.**
- 1319 – **Interfund Loans Receivable.**
- 1320 – **Interfund Account Receivable (Due From).** An asset account used to indicate amounts owed to a particular fund by another fund in the same school district for goods sold or services rendered. It is recommended that separate accounts be maintained for each interfund receivable.
- 1410 – **Intergovernmental Accounts Receivable (Due from Town or State).** Amounts due to the reporting governmental unit from another governmental unit. These amounts may represent grants-in-aid, shared taxes, taxes collected for the reporting unit by another unit, loans, and charges for services rendered by the reporting unit for another government. It is recommended that separate account be maintained for each agency receivable.

- 1411 – **Intergovernmental Accounts Receivable.** Due to/Due From Town or State.
- 1510 – **Loans Receivable.** Amounts that have been loaned to persons or organizations, including notes taken as security for such loans, where permitted by statutory authority.
- 1520 – **Allowance for Uncollectible Loans (Credit).** The portion of loans receivable estimated not to be collected. The account is shown on the balance sheet as a deduction from the Other Loans Receivable account.
- 1530 – **Other Accounts Receivable.** Amounts due on open account from private persons, firms, or corporations for goods and services furnished by a school administrative unit (but not including amounts due from other funds or from other governmental units).
- 1531 – **Other Accounts Receivable.**
- 1532 – **Other Accounts Receivable.**
- 1533 – **Other Accounts Receivable.**
- 1534 – **Other Accounts Receivable.**
- 1535 – **Other Accounts Receivable.**
- 1536 – **Other Accounts Receivable.**
- 1537 – **Other Accounts Receivable.**
- 1540 – **Allowance for Uncollectible Accounts Receivable (Credit).** A provision for that portion of accounts receivable that is estimated will not be collected. The account is shown on the balance sheet as a deduction from the Other Accounts Receivable account.
- 1710 – **Inventories for Consumption.** The cost of supplies and equipment on hand not yet distributed to requisitioning units.
- 1712 – **Inventory for Consumption.**
- 1720 – **Inventories for Resale.** The value of goods purchased and held by a school district for resale rather than for use in its own operations.
- 1810 – **Prepaid Items.** Expenditure/expenses paid for benefits not yet received. Prepaid expenses differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operation. Examples of prepaid expenses.
- 1811 – **Prepaid Items.**
- 1910 – **Deposits.** Funds deposited by the school district as prerequisite to receiving services, goods, or both.

- 1930 – **Bond Insurance Costs.** Bond issuance costs that are a form of prepayment to be amortized.
- 1940 – **Premium and Discount on Issuance of Bonds.** Represents amounts to be amortized as debt premium/discount in connection with the issuance of bonds.
- 1990 – **Other Current Assets.** Current assets not provided for elsewhere.
- 2000 – **Capital Assets.** Those assets that the school district intends to hold or continue in use over a long period of time. Specifically, capital assets include land, improvements to land, easements, buildings and building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives that extend beyond a single reporting period.
- 2110 – **Land and Land Improvements.** A capital asset account that reflects the acquisition value of land owned by a school administrative unit. If land is purchased, this account includes the purchase price and costs such as legal fees, filling and excavation costs, and other associated improvement costs incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its fair value at the time of acquisition. Further, permanent improvements to land, such as grading and filling, should not be accounted for in this account. Land and land improvements are considered nonexhaustible assets owing to their significantly long expected useful life. Nonexhaustible assets are not to be depreciated. Therefore, all assets classified by asset code 2110 will not result in a depreciation expense.
- 2210 – **Site Improvements.** A capital asset account that reflects the value of non-permanent improvements to building sites, other than buildings, that add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutters, tunnels, and bridges.
- 2220 – **Accumulated Depreciation on Site Improvements (Credit).** Accumulated amounts for the depreciation of land improvements.
- 2310 – **Buildings and Building Improvements.** A capital asset account that reflects the acquisition value of permanent structures used to house persons and property owned by the school administrative unit. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and the fixtures attached to and forming a permanent part of such buildings. This account includes all building improvements, including upgrades made to building wiring for technology. If buildings are acquired by gift, the account reflects their fair value at the time of acquisition.
- 2320 – **Accumulated Depreciation on Buildings and Building Improvements.** Accumulated amounts for the depreciation of buildings and building improvements.
- 2410 – **Machinery and Equipment.** Tangible property of a more or less permanent nature, other than land, buildings, or improvements thereto, that is useful in carrying on operations. Examples are machinery, tools, trucks, cars, buses, computers, purchased software, furniture, and furnishings.
- 2420 – **Accumulated Depreciation on Machinery and Equipment.** Accumulated amounts for the depreciation of machinery and equipment.

2510 – **Works of Art and Historical Treasures.** Individual items or collections of items that are of artistic or cultural importance.

2520 – **Accumulated Depreciation of Works of Art and Historical Treasures.** Accumulated amounts for the depreciation (as applicable) of works of art and historical treasures.

2610 – **Infrastructure.** A capital asset, network, or subsystem that has a useful life that is significantly longer than those of other capital assets. These assets may include water/sewer systems, roads, bridges, tunnels, and other similar assets.

2620 – **Accumulated Depreciation on Infrastructure.** Accumulated amounts for the depreciation of infrastructure assets.

2710 – **Construction in Progress.** The cost of construction work undertaken but not yet completed.

2810 – **Intangible Assets.** An intangible asset is a capital asset that lacks physical substance, is nonfinancial in nature, and has an initial useful life of more than 1 year.

2820 – **Accumulated Amortization of Intangible Assets.** Accumulated amounts for the amortization of intangible assets.

#### **Deferred Outflows of Resources**

3000 – **Deferred Outflows of Resources.** A consumption of net assets by the government that is applicable to a future reporting period. This account was previously account number 1920 "Deferred Expenditures".

#### **Liabilities**

4010 – **Interfund Loans Payable (Due To).** A liability account used to record a debt owed by one fund to another fund in the same governmental unit. It is recommended that separate accounts be maintained for each interfund loan.

4020 – **Interfund Accounts Payable.** A liability account used to indicate amounts owed by a particular fund and services rendered. It is recommended that separate accounts be maintained for each interfund payable.

4110 – **Intergovernmental Account Payable (Due to Town or State).** Amounts owed by the reporting school administrative unit to another governmental unit. It is recommended that separate accounts be maintained for each interagency payable.

4210 – **Accounts Payable.** Liabilities on open account owing to private persons, firms, or corporations for goods and services received by a school administrative unit (but not including amounts due to other funds of the same school administrative unit or to other governmental unit.

4211 – **Accounts Payable.**

4212 – **Accounts Payable.**

- 4213 – **Accounts Payable.**
- 4214 – **Accounts Payable.**
- 4215 – **Accounts Payable.**
- 4218 – **Accounts Payable.**
- 4219 – **Accounts Payable.**
- 4220 – **Judgments Payable.** Amounts due to be paid by a school administrative unit as the result of court decisions, including condemnation awards paid for private property taken for public use.
- 4230 – **Warrants Payable.** Amounts due to designated payees in the form of a written order drawn by the school administrative unit directing the school administrative unit treasurer to pay a specific amount.
- 4310 – **Contracts Payable.** Amounts due on contracts for assets, goods, and services received by a school administrative unit.
- 4320 – **Construction Contracts Payable – Retainage.** Liabilities on account of construction contracts for that portion of the work that has been completed but on which part of the liability has not been paid pending final inspection, or the lapse of a specified time period, or both. The unpaid amount is usually a stated percentage of the contract price.
- 4330 – **Construction Contract Payable.** Amounts due by a school administrative unit on contracts for constructing buildings and other structures and other improvements.
- 4410 – **Matured Bonds Payable.** Bonds that have reached or passed their maturity date but that remain unpaid.
- 4420 – **Bonds Payable – Current.** Bonds that have not reached or passed their maturity date but are due within one year or less. This account is used only in proprietary or fiduciary funds, as well as in the government-wide financial statements.
- 4430 – **Unamortized Premiums on Issuance of Bonds.** An account that represents that portion of the excess of bond proceeds over par value and that remains to be amortized over the remaining life of such bonds.
- 4510 – **Loans Payable.** Short-term obligations representing amounts borrowed for short periods of time, usually evidenced by notes payable or warrants payable.
- 4520 – **Lease Obligations – Current.** Capital lease obligations that are due within one year.
- 4550 – **Interest Payable.** Interest due within one year.

- 4610 – **Accrued Salaries and Benefits.** Salary and fringe benefit costs incurred during the current accounting period that are not payable until a subsequent accounting period.
- 4611 – **Accrued Salary and Benefits.**
- 4612 – **Accrued Salary and Benefits.** Accrued sick leave.
- 4613 – **Accrued Salary and Benefits.**
- 4710 – **Payroll Deductions and Withholdings.** Amounts deducted from employees' salaries for withholding taxes and other purposes. District-paid benefits amounts payable also are included. A separate liability account may be used for each type of benefit.
- 4711 – **Payroll Deductions and Withholdings.**
- 4712 – **Payroll Deductions and Withholdings.**
- 4713 – **Payroll Deductions and Withholdings.**
- 4714 – **Payroll Deductions and Withholdings.**
- 4715 – **Payroll Deductions and Withholdings.**
- 4716 – **Payroll Deductions and Withholdings.**
- 4717 – **Payroll Deductions and Withholdings.**
- 4718 – **Payroll Deductions and Withholdings.**
- 4719 – **Payroll Deductions and Withholdings.**
- 4720 – **Compensated Absences – Current.** Compensated absences that will be paid within one year.
- 4730 – **Accrued Annual Requirement Contribution Liability.** A liability arising from payments not made to pension funds. This amount represents any difference between the actuarially determined annual required contribution and actual payments made to the pension fund.
- 4810 – **Advances from Grantors.** A liability account that represents resources received from grantors before eligibility requirements are met. Use for pre-award cost approval.
- 4910 – **Deposits Payable.** Liability for deposits received as a prerequisite to providing or receiving services, goods, or both.
- 4990 – **Other Current Liabilities.** Other current liabilities not provided for elsewhere.
- 4991 – **Other Current Liabilities.**
- 4992 – **Other Current Liabilities.**

4993 – **Other Current Liabilities.**

4994 – **Other Current Liabilities.**

4995 – **Other Current Liabilities.**

4996 – **Other Current Liabilities.**

4997 – **Other Current Liabilities.**

4998 – **Other Current Liabilities.**

4999 – **Other Current Liabilities.**

5000 – **Long Term Liabilities.** Obligations within a maturity of more than 1 year. These accounts should be used only with proprietary and fiduciary funds, as well as at the entity-wide level of reporting.

5110 – **Bonds Payable.** Bonds (general obligation, asset-backed or revenue-backed) that have not reached or passed their maturity date and that are not due within one year.

5120 – **Accreted Interest.** An account that represents interest that is accrued on deep discount bonds. This account should be used by school districts that issue capital appreciation bonds.

5130 – **Unamortized Gains/Losses on Debt Refundings.** An account that represents the difference between the reacquisition price and the net carrying amount of old debt when a current or advance refunding of debt occurs. This account should be used only when defeasance of debt occurs for proprietary funds and entity wide statements. The unamortized loss amount should be reported as a deferred outflow of resources and amortized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. The unamortized gain amount should be reported as a deferred inflow of resources and amortized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter.

5210 – **Loans Payable.** An unconditional written promise signed by the maker to pay a certain sum of money one year or more after the issuance date.

5310 – **Capital Lease Obligations.** Amounts remaining to be paid on capital lease agreements.

5330 – **Special Termination Benefits.** These are benefits offered for a short period of time to employees in connection with their termination of employment. Special termination benefits are often used as an inducement for early retirement or to address budgetary problems.

5510 – **Compensated Absences.** Amounts remaining beyond the period of one year to be paid on compensated absences balances.

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.**
- 7350 – **Committed Fund Balance - Student Transportation.**
- 7360 – **Committed Fund Balance – System Administration.**
- 7370 - **Committed Fund Balance – School Administration.**
- 7380 - **Committed Fund Balance – Facilities Maintenance.**
- 7390 - Committed Fund Balance – Student and Staff Support.**
- 7395 - **Committed Fund Balance – All Other.**
- 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.)