

Fund	Revenue		
1000 General Fund	1111 Taxes Assessed by SAD/CSD - Required Local	2000 Revenues from Intermediate Sources	4000 Revenue from Federal Sources
1500 Adult Ed	1112 Taxes Assessed by SAD/CSD - Debt Service	2100 Unrestricted Grant-in-Aid	4100 Unrestricted Grants-in-Aid Direct from Fed
2000 Special Revenue	1113 Taxes Assessed by SAD/CSD - Additional Local	2200 Restricted Grant-in-Aid	4200 Unrestricted Grants-in-Aid through State
3000 Capital Projects	1114 Taxes Assessed by SAD/CSD - Adult Education	2800 Revenue in Lieu of Taxes	4300 Restricted Grants-in-Aid from Fed
3500 Learning Space	1115 Taxes Assessed by SAD/CSD - School Nutrition	2900 Revenue for/on Behalf of SAU	4322 Maine Indian Education - Title IX
4000 Minor Capital	1140 Penalties and Interest by SAD/CSD	3111 State Allocation/State Subsidy	4323 Maine Indian Education - BIA
5000 Permanent Fund	1190 Other Taxes by SAD/CSD	3120 Special Education Receipts	4326 Impact Aid - Title VII
6000 Enterprise	1201 Revenue from Local Gov't Units - Municipal Reserve	3121 State Agency - Special Elementary	4328 FEMA
7000 Internal Service	1211 Taxes Assessed by Local Gov't - Required Local	3123 State Agency - Special Secondary	4370 After School Snack Program
8000 Trust Fund	1212 Taxes Assessed by Local Gov't - Debt Service	3124 State Ward Receipts - Elementary	4380 Summer Food Service Program
9000 Agency Fund	1213 Taxes Assessed by Local Gov't - Additional Local	3126 State Ward Receipts - Secondary	4390 Small Rural School Achievement Grant - SR
	1214 Taxes Assessed by Local Gov't - Adult Education	3130 Plantation Interest	4500 Restricted Grants-in-Aid through State
	1215 Taxes Assessed by Local Gov't - School Nutrition	3150 National Board for Prof Teaching Supplement	4504 Priority Schools
	1220 Sales & Use Taxes by Local Gov't	3160 Reimbursement for Distinguished Educator	4505 Fund for Improvement of Education
	1230 Income Taxes by Local Gov't	3200 Restricted Grant-in-Aid	4506 Advanced Placement Program
	1240 Penalties and Interest by Local Gov't	3201 University of Maine - Muskie School	4512 English Language Acquisition Grant
	1280 Revenue in Lieu of Taxes by Local Gov't	3214 Maine Children's Trust Fund	4515 Migrant Education
	1290 Other Taxes by Local Gov't	3215 Dental Program	4516 Title I - Neglected & Delinquent
	1311 Tuition from Individuals - Regular Elementary	3216 Eye Care	4517 Title I - Disadvantaged
	1313 Tuition from Individuals - Regular Secondary	3217 Tobacco Settlement	4518 Title I - School Improvement
	1314 Tuition from Individuals - Special Elementary	3218 J Jag Grant	4520 Title IIA - Improving Teacher Quality
	1316 Tuition from Individuals - Special Secondary	3221 Maine Arts Commission Grants	4525 Title IIA - Improving Teacher Quality
	1317 Tuition from Individuals - Adult Education	3229 Maine Math and Science Alliance Grants	4528 Title I - Gear Up
	1318 Tuition from Individuals - Career & Technical	3239 Restricted Grant-in-Aid	4529 Perkins
	1321 Tuition from SAUs in State	3240 Reimbursement for Adult Education	4532 Perkins Title IC Grants
	1322 Tuition from SAUs in State - Regular Elementary	3241 School Based Child Care	4533 CTE - Perkins Target Area
	1324 Tuition from SAUs in State - Regular Secondary	3242 Other DHHS Grants	4534 CTE - Adult
	1325 Tuition from SAUs in State - Special Elementary	3245 Teen Sexuality Awareness Program	4538 Tech Prep Education
	1327 Tuition from SAUs in State - Special Secondary	3246 Rape Crisis	4539 ABE - Corrections
	1328 Tuition from SAUs in State - Career & Technical	3250 School Meal Reimbursement	4540 ABE - Special Projects
	1329 Tuition from SAUs in State - Adult Education	3251 Maine Nutrition Network	4541 ABE - State Leadership
	1331 Tuition from SAUs Outside State	3257 State Non-Food Assistance	4550 Child Nutrition Program
	1332 Tuition from SAUs Outside State - Regular Elementary	3265 Agriculture and Natural Resources	4551 School Lunch - Regular
	1334 Tuition from SAUs Outside State - Regular Secondary	3270 Innovative Grants	4552 School Lunch - Reduced
	1335 Tuition from SAUs Outside State - Special Elementary	3281 Reading Recovery	4553 School Lunch - Free
	1337 Tuition from SAUs Outside State - Special Secondary	3290 Miscellaneous Receipt	4554 School Breakfast
	1338 Tuition from SAUs Outside State - Career & Technical	3295 Receipts from the University System	4555 Special Milk
	1340 Tuition from Private Source	3297 Miscellaneous Receipt	4557 Non-Food Assistance
	1341 Tuition from Private Source - Regular Elementary	3800 Revenue in Lieu of Taxes	4558 Payments in Lieu of Commodities
	1343 Tuition from Private Source - Regular Secondary	3900 Revenue for/on Behalf of SAU	4560 Special Education Administrative Grant
	1344 Tuition from Private Source - Special Elementary		4561 Special Education Discretionary
	1346 Tuition from Private Source - Special Secondary		4562 Local Entitlement
	1348 Tuition from Private Source - Career & Technical		4563 Preschool Handicapped
	1349 Tuition from Private Source - Adult Education		4564 Special Ed - Capacity Building & Improvement
	1359 Tuition from Private Source - Other Adult Education		4565 Special Ed - Supervision Enhancement
	1361 Summer School Tuition - Regular Elementary		4566 Special Ed - Assistive Technology
	1363 Summer School Tuition - Regular Secondary		4567 Infants and Children
	1365 Summer School Tuition - Special Elementary		4568 Education for Homeless - Children & Youth
	1367 Summer School Tuition - Special Secondary		4569 Special Ed - State Improvement
	1370 Driver Education Fees		4570 Title IID - Educational Technology Grant
	1380 Career & Technical Education Assessments		4572 Title III - WWATCH

1385 CTE - Adult Education
1390 Tuition from Other Gov't Sources
1391 Tuition from Other Gov't Sources - Regular Elementary
1393 Tuition from Other Gov't Sources - Regular Secondary
1394 Tuition from Other Gov't Sources - Special Elementary
1396 Tuition from Other Gov't Sources - Special Secondary
1397 Tuition from Other Gov't Sources - Career & Technical
1400 Transportation Fees
1410 Transportation Fees from Individuals
1420 Transportation Fees from Other SAUs in State
1421 Transportation Fees from Other SAUs in State
1422 Transportation Fees - Special from SAUs in State
1430 Transportation Fees from SAUs Outside State
1431 Transportation Fees from SAUs Outside State
1432 Transportation Fees from SAUs Outside State - Special Ed
1440 Transportation Fees from Private Sources
1441 Transportation Fees from Private Sources - Special Ed
1500 Investment Income
1510 Interest on Investments
1520 Dividends on Investments
1530 Net Increase in Fair Value of Investments
1531 Realized Gains (Losses) on Investments
1532 Unrealized Gains (Losses) on Investments
1540 Investment Income from Real Property
1600 Food Service Revenues
1610 Daily Sales - Reimbursable Program
1611 Daily Sales - School Lunch Program
1612 Daily Sales - School Breakfast Program
1613 Daily Sales - Special Milk Program
1614 Daily Sales - After-School Program
1620 Daily Sales - Non-Reimbursable Programs
1630 Special Functions
1650 Daily Sales - Summer Food Program
1701 Elementary Co/Extra-Curricular Activity Receipts
1702 Secondary Co/Extra Curricular Activity Receipts
1711 Elementary Event Admission Receipts
1712 Secondary Event Admission Receipts
1720 Bookstore Sales
1740 Fees
1750 Revenues from Enterprise Activities
1800 Revenue from Community Service Activities
1900 Other Revenue from Local Sources
1901 Other Revenue from Local Sources
1910 Rentals
1920 Contributions and Donations from Private Sources
1929 Other Private Grants for Adult Education
1930 Gains or Losses on Sale of Capital Assets
1941 Textbook Sales
1942 Textbook Rentals
1950 Miscellaneous Revenue from Other SAUs
1951 Miscellaneous Revenue from Other SAUs - In State
1952 Miscellaneous Revenue from Other SAUs - Out of State

4574 Refugee State School Impact Grant
4577 Title IVB - 21st Century Community Learning
4581 Adult Education - ABE
4583 Community and School Health Promotion
4585 MaineCare/Medicaid
4589 Learn & Serve America - National Grant
4590 Rural Low Income Schools - RLI
4591 Title V - Innovation Education
4592 Title IIB - Math & Science Partnerships
4595 State Assessments & Enhanced Assessment Instruments
4598 Katrina Hurricane Relief Grant
4599 Miscellaneous Federal Grants
4700 Grants-in-Aid from Fed Gov't through Other Agencies
4710 WIA Youth Activities
4720 Safe & Drug Free
4721 Reconnecting the Youth
4740 Dept. of Homeland Security
4800 Revenue in Lieu of Taxes
4810 Impact Aid
4900 Revenue for/on Behalf of SAU
5000 Other Financing Sources
5100 Issuance of Bonds
5110 Bond Principal
5120 Premium or Discount on Issuance of Bonds
5200 Fund Transfers
5201 Fund Transfers - General Fund
5202 Fund Transfers - Capital Projects
5203 Fund Transfers - Special Revenue Fund
5204 Fund Transfers - School Lunch Fund
5205 Fund Transfers - Adult Education
5206 Fund Transfers - Minor Capital Projects
5207 Fund Transfers - Student Activity Funds
5300 Proceeds from Disposal of Property
5301 Insurance Proceeds - Real Property
5302 Insurance Proceeds - Other
5305 Insurance Proceeds - Sale of Bus
5400 Loan Proceeds
5420 Loan Proceeds - Loan for Bus Purchase
5430 Loan Proceeds - Loans for Repair & Replacement
5440 Loan Proceeds - Loans for Building Projects
5500 Capital Lease Proceeds
5600 Other Long-Term Debt Proceeds
6000 Other Items
6100 Capital Contributions
6200 Amortization of Premium on Issuance of Bonds
6300 Special Items
6400 Extraordinary Items

1953 Miscellaneous Revenue from Other SAUs - Special Ed
1954 Miscellaneous Revenue from Other SAUs - CTE
1959 Miscellaneous Revenue from Other SAUs - Adult Ed
1960 Miscellaneous Revenue from Local Gov't
1970 Operating Revenues
1981 Refund of Prior Year's Expenditure - Elementary
1982 Refund of Prior Year's Expenditure - Secondary
1983 Refund of Prior Year's Expenditure - Special Elementary
1984 Refund of Prior Year's Expenditure - Special Secondary
1985 Refund of Prior Year's Expenditure - Transportation
1986 Refund of Prior Year's Expenditure - CTE
1991 Miscellaneous - Sales & Refunds
1992 Miscellaneous - Sales & Refunds - Transportation
1993 Miscellaneous - Sales & Refunds - CTE
1994 Miscellaneous - Sales & Refunds - Special Ed Elementary
1995 Miscellaneous - Sales & Refunds - Special Ed Secondary
1996 Miscellaneous - Sales & Refunds - School Nutrition
1997 Miscellaneous - Sales & Refunds - Local Only Debt
1998 Miscellaneous - Sales & Refunds - Operations & Maintenance
1999 Miscellaneous - Sales & Refunds - Adult Education

