

<u>Fund</u>	<u>Program</u>	<u>Function</u>	<u>Object</u>	<u>Object (Continued)</u>
100 General Fund	0000 Overhead	1000 Regular Instruction	1010 Salaries - Professionals	5000 Other Purchased Services
150 Adult Ed	1000 Regular Education	2000 Support Services	1020 Salaries - Aides or Assistants	5100 Student Transportation (Activities, Sports)
200 Special Revenue	1100 Regular Elementary	2100 Support - Student	1021 Salaries - Ed Tech I	5110 Student Transportation from another SAU
300 Capital Projects	1120 K-2 Program	2110 Student Attendance	1022 Salaries - Ed Tech II	5120 Student Transportation from another SAU (outside ME)
350 Learning Space	1121 Pre-K Program	2120 Student Guidance	1023 Salaries - Ed Tech III	5130 Other Purchased Services - Room & Board
400 Minor Capital	1122 4 Year Old	2130 Student Health	1040 Salaries - Administrators	5140 Other Purchased Services - Private Transport
500 Permanent Fund	1200 Regular Secondary	2140 Student Psychological	1050 Salaries - Assistant Administrators	5190 Other Purchased Services - Other Transport
600 Enterprise	2000 Special Programs	2150 Student Speech Pathology	1060 Salaries - Other Professional Salaries	5200 Other Purchased Services - Insurance
700 Internal Service	2100 Special Ed - Regular Class	2160 Student Occupational Therapy	1170 Salaries - Managers	5210 Other Purch Services - Buildings & Content Ins
800 Trust Fund	2200 Special Ed - Resource	2170 Student Audiology	1180 Salaries - Regular Employees	5300 Other Purch Services - Communications
900 Agency Fund	2300 Special Ed - Self-Contained	2180 Student Physical Therapy	1181 Salaries - Groundskeepers	5310 Other Purch Services - Private Transport
	2400 Special Ed - Home/Hospital	2190 Other Support - Student	1182 Salaries - Maintenance Workers	5320 Other Purch Services - Telephone
	2500 Special Ed - Admin	2200 Support - Instruction	1190 Salaries - Others	5400 Other Purch Services - Advertising
	2800 Special Ed - Other	2210 Improvement of Instruction	1200 Salaries - Temporary Employees	5500 Other Purch Services - Printing & Binding
	2810 Extended School	2212 Instruction & Curriculum	1210 Salaries - Tutors	5610 Tuition - Maine SAU
	3000 CTE Programs	2213 Instructional Staff Training	1230 Salaries - Substitutes	5612 Tuition - K-2 Targeted Funds
	4000 Other Instruct (EI & Sec)	2219 Other Improve of Instruction	1300 Salaries - Overtime Wages	5613 Tuition - Instructional Technology Targeted
	4100 OI - English 2nd Lang	2220 Library & Educational Media	1310 Salaries - Overtime for Professionals	5614 Tuition - Standards Based System Targeted
	4200 OI - Alternative Ed	2221 Library Services	1320 Salaries - Overtime for Ed Techs	5620 Tuition - Other SAU outside Maine
	4210 OI - Alt Ed Teen Parent	2222 Media Services	1340 Salaries - Overtime for Administrators	5630 Tuition - Private Sources
	4300 OI - Summer School	2223 Educational Television Services	1380 Salaries - Overtime for Regular Employees	5640 Tuition - Education Service Agency within Maine
	4400 Other Instruction	2230 Instruction-Related Technology	1400 Salaries - Sabbatical Leave	5650 Tuition - Education Agency outside Maine
	5000 Non-Public Programs	2231 IRT - Student Learning Center	1410 Salaries - Sabbatical Leave - Professionals	5660 Tuition - Charter Schools
	6000 Adult Ed Programs	2232 IRT - Technology Supervision	1420 Salaries - Sabbatical Leave - Ed Techs	5680 Tuition - Insured Value Factor (Private Schools)
	6050 Ad Ed - ITV Programs	2233 IRT - Systems Analysis	1440 Salaries - Sabbatical Leave - Administrators	5690 Tuition - Other SAU outside Maine
	6060 Ad Ed - Adult Transitions	2234 IRT - Systems Application	1480 Salaries - Sabbatical Leave - Regular Employees	5700 Food Service Management
	6090 Ad Ed - Other Programs	2235 IRT - Systems Operations	1500 Salaries - Stipends	5800 Other Purchased Services - Travel
	6100 Ad Ed - Federal Literacy	2236 IRT - Network Support	1510 Stipends - Department Head	5801 Travel - Mileage
	6200 Ad Ed - Enrichment	2237 IRT - Hardware Maintenance & Support	1520 Stipends - Curriculum Work	5802 Travel - Lodging
	6300 Ad Ed - Workforce Training	2238 IRT - Professional Development	1530 Stipends - Standards Based System Work	5803 Travel - Meals
	6400 Ad Ed - Handicapped	2240 Academic Student Assessment	1540 Stipends - Athletic Stipends	5810 Travel - Professional Development
	6500 Ad Ed - GED/HS Completion	2290 Other Support - Instructional Staff	1550 Stipends - Activity Stipends	5830 Travel - Adult Education to State Meeting
	6600 Ad Ed - Local Literacy	2300 Support Services - General Administration	1560 Stipends - Teacher Leader	5900 Other Purchased Services
	6700 Ad Ed - Carl Perkins CTE	2310 Support Services - Board of Education	1570 Stipends - Teacher Mentor	5910 Services from another SAU or Agency within Maine
	6800 Ad Ed - Even Start	2311 Support Services - Supervise Board of Ed	1590 Stipends - Other	5920 Services from another SAU or Agency outside Maine
	6900 Ad Ed - Family Literacy	2312 Support Services - Board Secretary	2000 Employee Benefits	6000 General Supplies
	7000 Community/Jr. College Programs	2313 Support Services - Board Treasurer	2010 Employee Benefits	6050 Equipment and Furniture, Non-Instructional, Non-Capitalized
	8000 Community Services	2314 Support Services - Election Services	2100 Group Insurance (Life, Health, Dental, etc.)	6100 Instructional Supplies
	8100 Community Recreation	2315 Support Services - Tax Assessment	2130 Group Health Insurance	6105 Instructional Supplies - Music
	8200 Civic Services	2316 Support Services - Staff Relations/Negotiations	2131 Other Group Insurance	6110 Equipment and Furniture, Instructional, Non-Capitalized
	8300 Public Library Services	2317 Support Services - Audit Services	2200 Social Security/Medicare	6120 Instructional Supplies - Art
	8400 Custody/Child Care	2318 Support Services - Legal Services	2300 Retirement Contributions	6121 Instructional Supplies - Family and Consumer Science
	8500 Welfare Activities	2319 Support Services - Other Board Services	2400 On-Behalf Payments	6122 Instructional Supplies - Tech Ed
	8600 Crossing Guide Activities	2320 Support Services - Executive Administration	2500 Tuition Reimbursement	6123 Instructional Supplies - Science
	8800 Other Private Schools	2321 Support Services - Office of Superintendent	2600 Unemployment Compensation	6128 Instructional Supplies -Physical Education
	8900 Other Community Services	2322 Support Services - Community Relations	2700 Workers' Compensation	6150 Career and Technical Education Minor Capital Equipment
	9000 Co-/Extra-Curricular	2323 Support Services - State & Federal Relations	2800 Health Benefits	6200 Energy
	9100 Elementary Co-Curricular	2329 Support Services - Other Executive Admin	2900 Other Employee Benefits	6210 Energy - Natural Gas
	9200 Elementary Extra-Curricular	2330 Support Services - Special Services Admin	3000 Purchased Prof & Technical Services	6220 Energy - Electricity
	9500 Secondary Co-Curricular	2400 Support Services - School Administration	3100 Official/Administrative Services	6230 Energy - Bottled Gas

Fund

Program

9600 Secondary Extra-Curricular

Function

2410 Support Services - Office of Principal
2490 Support Services - Other Support Services
2500 Support Services - Central Services
2510 Central Services - Fiscal Services
2520 Central Services - Purchasing, Warehousing
2530 Central Services - Printing, Publishing, Copying
2540 Central Services - Planning, Research, Development
2541 Central Services - Planning Services
2542 Central Services - Research Services
2543 Central Services - Development Services
2544 Central Services - Evaluation Services
2560 Central Services - Public Information
2570 Central Services - Personnel Services
2571 Personnel Services - Supervision of Personnel
2572 Personnel Services - Recruitment & Placement
2573 Personnel Services - Personnel Information
2574 Personnel Services - Non-Instructional Training
2575 Personnel Services - Health Services
2579 Personnel Services - Other Services
2580 Central Services - Administrative Technology
2581 Admin Technology - Supervision & Administration
2582 Admin Technology - Systems Analysis & Planning
2583 Admin Technology - Systems Application Development
2584 Admin Technology - Systems Operations
2585 Admin Technology - Network Support
2586 Admin Technology - Hardware Maintenance & Support
2587 Admin Technology - Prof Development for Personnel
2589 Admin Technology - Other Tech Services
2590 Central Services - Other Support Services
2600 Operation and Maintenance of Plant
2610 OMP - Care of Buildings
2620 OMP - Maintenance of Buildings
2630 OMP - Care & Upkeep of Grounds
2640 OMP - Care & Upkeep of Equipment
2650 OMP - Vehicle Operation and Maintenance
2660 OMP - Security
2670 OMP - Safety
2680 OMP - Capital Enhancement and Improvement
2690 OMP - Capital Renewal and Renovation
2700 Student Transportation
2710 Student Transportation - Vehicle Operation
2720 Student Transportation - Monitoring Services
2730 Student Transportation - Vehicle Servicing & Maintenance
2750 Student Transportation - Special Needs Out-of-District
2760 Student Transportation - Career & Technical
2770 Student Transportation - Homeless Out-of-District
2790 Student Transportation - Other Student Transportation
3000 Operation of Non-Instructional Services
3100 Food Services Operations
3200 Enterprise Operations

Object

3110 Administrative Services - Superintendent
3120 Administrative Services - Fiscal
3200 Professional Educational Services
3210 Prof Ed Services - Accreditation
3300 Professional Employee Training & Development
3310 Employee Training on Student Assessment
3400 Other Professional Services
3410 Assessment for Administration
3420 Other Prof Services - Architect & Engineer
3421 Other Prof Services - A/E Reimbursable
3422 Other Prof Services - Environmental Permitting
3424 Other Prof Services - Surveys & Soils Testing
3425 Other Prof Services - Site Search
3427 Other Prof Services - Clerk of the Works
3428 Other Prof Services - Owner's Rep
3429 Other Prof Services - Commissioning
3430 Other Prof Services - Adult Ed Contracted Services
3440 Other Prof Services - Special Ed Contracted
3450 Other Prof Services - Legal Services
3460 Other Prof Services - Financial
3490 Other Prof Services - Other
3500 Purch Prof & Tech - Technical Services
3510 Purch Prof & Tech - Data Processing
3520 Purch Prof & Tech - Other Technical Services
3590 Technical Services - Other
4000 Purchased Property Services
4100 Purch Prop Services - Utility Services
4200 Purch Prop Services - Cleaning Services
4300 Purch Prop Services - Repair & Maintenance
4310 Purch Prop Services - Non-Tech Repair & Maintenance
4320 Purch Prop Services - Tech Related Repair
4330 Purch Prop Services - Software Repairs & Maintenance
4390 Purch Prop Services - Other Repair & Maintenance
4400 Purch Prop Services - Rentals
4410 Purch Prop Services - Renting Land & Buildings
4411 Purch Prop Services - Lease Purchases
4420 Purch Prop Services - Rental of Equipment/Vehicles
4430 Purch Prop Services - Rental of Computers
4432 Purch Prop Services - Rental of Software
4440 Purch Prop Services - Rental of Other Equipment
4445 Purch Prop Services - Copier Leases
4450 Purch Prop Services - Lease Agreements
4451 Purch Prop Services - Lease Purchase Agreements
4500 Purch Prop Services - Construction Services
4510 Purch Prop Services - Site Development
4900 Purch Prop Services - Other Purchased Services

Object (Continued)

6240 Energy - Oil
6250 Energy - Coal
6260 Energy - Gasoline/Diesel
6290 Energy - Other
6300 Food
6310 Non-Food Supplies
6400 Books and Periodicals
6410 Books and Periodicals; Textbooks - Hardcover
6420 Books and Periodicals; Textbooks - Softcover
6430 Books and Periodicals; Periodicals
6500 Technology-related Supplies
6600 Audiovisual Supplies
6700 Student Transportation Vehicle Parts and Supplies
6800 Construction Supplies
6900 Other Supplies
7000 Property
7100 Land & Land Improvements
7200 Buildings
7300 Equipment
7301 Equipment
7310 Equipment - Machinery
7311 Machinery
7320 Equipment - Vehicles (Other than Student Transportation)
7330 Equipment - Furniture and Fixtures
7331 Furniture and Fixtures
7335 Equipment - Furniture and Fixtures (Built In)
7340 Equipment - Technology-Related Hardware
7341 Technology Related Hardware
7350 Equipment - Technology Software
7351 Technology Software
7360 Student Transportation Vehicles
7390 Other Equipment
7400 Infrastructure
7410 Infrastructure - Communication
7900 Depreciation and Amortization
8000 Debt Service and Miscellaneous
8100 Dues and Fees
8110 Bank Fees
8120 Maine State Billing Fees
8130 Adult Education Testing Site Fees
8140 School Board Conference Fees
8150 Fingerprinting Fees
8200 Judgments Against the School Administrative Unit
8300 Debt-Related Expenditures/Expenses
8310 Redemption of Principal
8311 Redemption of Principal - Lease Conversions
8320 Interest
8321 Interest
8330 Amortization of Bond Issuance and Other Debt-Related Costs
8340 Amortization of Premium and Discount on Issuance of Bonds

<u>Fund</u>	<u>Program</u>	<u>Function</u>	<u>Object</u>	<u>Object (Continued)</u>
		3300 Community Service Operations		8500 Co-curricular, extra-curricular and field trip transportation
		4000 Facilities Acquisition and Construction		8900 Miscellaneous Expenditures
		4100 Facilities - Land Acquisition		9000 Other Items
		4200 Facilities - Land Improvement		9100 Fund Transfers Out
		4300 Facilities - Architecture & Engineering		9110 Fund Transfers Out
		4400 Facilities - Educational Specifications Development		9120 Fund Transfers Out - Special Revenue Accounts
		4500 Facilities - Building Acquisition & Construction		9130 Fund Transfers Out - Capital Project Accounts
		4600 Facilities - Site Improvement		9140 Fund Transfers Out - Student Activity Accounts
		4700 Facilities - Building Improvements		9150 Fund Transfers Out - Minor Capital Accounts
		4900 Facilities - Other Facilities Acquisitions & Construction		9160 Fund Transfers Out -Adult Education Accounts
		5000 Debt Service		9200 Payments to Escrow Agents for Defeasance of Debt
		5100 Debt Service - Major Capital Debt Service		9300 Net Decreases in the Fair Value of Investments
		5110 Debt Service - Major Capital Debt Service - Local Only		9310 Realized Losses on Investments
		5300 Debt Service - Outlays		9320 Unrealized Losses on Investments
				9400 Losses on the Sale of Capital Assets
				9500 Special Items
				9600 Extraordinary Items