

EPS Model Expenditures

Career & Technical Education

Instruction					
Fund	Program	Function	Object	Cost Center	Description
1000	3001-3949	1000	1000-1999	390	Salaries
1000	3001-3949	1000	2000-2999	390	Benefits
1000	3001-3949	1000	3200	390	Professional Educational Services
1000	3001-3949	1000	3300	390	Professional Development
1000	3001-3949	1000	3400	390	Other Professional Services
1000	3001-3949	1000	4000-4999	390	Purchased Property Services
1000	3001-3949	1000	5000-5530	390	Other Purchased Services
1000	3001-3949	1000	5810	390	Employee training travel costs
1000	3001-3949	1000	6000-6999	390	Supplies
1000	3001-3949	1000	8100-8150	390	Dues and fees

CTE Co-Curricular					
Fund	Program	Function	Object	Cost Center	Description
1000	3950	1000	1000-1999	390	Salaries
1000	3950	1000	2000-2999	390	Benefits
1000	3950	1000	3200	390	Professional Educational Services
1000	3950	1000	3300	390	Professional Development
1000	3950	1000	3400	390	Other Professional Services
1000	3950	1000	4000-4999	390	Purchased Property Services
1000	3950	1000	5000-5530	390	Other Purchased Services
1000	3950	1000	5810	390	Travel for Professional Development
1000	3950	1000	6000-6999	390	Supplies
1000	3950	1000	8100-8150	390	Dues and fees

CTE Early College Grant					
Fund	Program	Function	Object	Cost Center	Description
1000	3960	1000	1000-1999	390	Salaries
1000	3960	1000	2000-2999	390	Benefits
1000	3960	1000	3200	390	Professional Educational Services
1000	3960	1000	3300	390	Professional Development
1000	3960	1000	3400	390	Other Professional Services
1000	3960	1000	4000-4999	390	Purchased Property Services
1000	3960	1000	5000-5530	390	Other Purchased Services
1000	3960	1000	5810	390	Travel for Professional Development
1000	3960	1000	6000-6999	390	Supplies
1000	3960	1000	8100-8150	390	Dues and fees

CTE Guidance					
Fund	Program	Function	Object	Cost Center	Description
1000	3000	2120	1000-2999	390	Salaries
1000	3000	2120	3300-3309	390	Benefits
1000	3000	2120	3400	390	Other Professional Services
1000	3000	2120	5000	390	Other Purchased Services
1000	3000	2120	5800	390	Employee Travel
1000	3000	2120	5810	390	Travel for Professional Development
1000	3000	2120	5910	390	Services Purchased from other SAU
1000	3000	2120	6000	390	Supplies
1000	3000	2120	6400	390	Books
1000	3000	2120	8100-8150	390	Dues and fees

CTE Health Services					
Fund	Program	Function	Object	Cost Center	Description
1000	3000	2130	1000-2999	390	Salaries
1000	3000	2130	3300-3309	390	Benefits
1000	3000	2130	3400	390	Other Professional Services
1000	3000	2130	5000	390	Other Purchased Services
1000	3000	2130	5800	390	Employee Travel
1000	3000	2130	5810	390	Travel for Professional Development
1000	3000	2130	5910	390	Services Purchased from other SAU
1000	3000	2130	6000	390	Supplies
1000	3000	2130	6400	390	Books
1000	3000	2130	8100-8150	390	Dues and fees

CTE Other Student Services					
Fund	Program	Function	Object	Cost Center	Description
1000	3000	2190-2199	1000-1999	390	Salaries
1000	3000	2190-2199	2000-2999	390	Benefits
1000	3000	2190-2199	3300	390	Professional Development
1000	3000	2190-2199	5000	390	Other Purchased Services
1000	3000	2190-2199	5800	390	Employee Travel
1000	3000	2190-2199	5810	390	Travel for Professional Development
1000	3000	2190-2199	6000	390	Supplies
1000	3000	2190-2199	6400	390	Books
1000	3000	2190-2199	8100-8150	390	Dues and fees

CTE Improvement of Instruction					
Fund	Program	Function	Object	Cost Center	Description
1000	3000	2210	3200	390	Professional Educational Services
1000	3000	2210	3300	390	Professional Development
1000	3000	2210	3400	390	Other Professional Services
1000	3000	2210	4000-4999	390	Purchased Property Services
1000	3000	2210	5000-5530	390	Other Purchased Services
1000	3000	2210	5810	390	Travel for Professional Development
1000	3000	2210	6400-6699	390	Supplies
1000	3000	2210	7340-7341	390	Technology Hardware
1000	3000	2210	7350-7351	390	Technology Software
1000	3000	2210	8100-8150	390	Dues and fees

CTE Staff Training					
Fund	Program	Function	Object	Cost Center	Description
1000	3000	2213	3200	390	Professional Educational Services
1000	3000	2213	3300	390	Professional Development
1000	3000	2213	3400	390	Other Professional Services
1000	3000	2213	4000-4999	390	Purchased Property Services
1000	3000	2213	5000-5530	390	Other Purchased Services
1000	3000	2213	5810	390	Travel for Professional Development
1000	3000	2213	6400-6699	390	Supplies
1000	3000	2213	7340-7341	390	Technology Hardware
1000	3000	2213	7350-7351	390	Technology Software
1000	3000	2213	8100-8150	390	Dues and fees

CTE Instruction-Related Technology					
Fund	Program	Function	Object	Cost Center	Description
1000	3000	2230	1000-1999	390	Salaries
1000	3000	2230	2000-2999	390	Benefits
1000	3000	2230	3300	390	Professional Development
1000	3000	2230	4320	390	Technology Related Repairs/Maintenance
1000	3000	2230	4330	390	Software Related Repairs/Maintenance
1000	3000	2230	4430	390	Computer Related Equipment Leases
1000	3000	2230	5340	390	Online book subscription
1000	3000	2230	5350	390	Online software subscription
1000	3000	2230	5800	390	Employee Travel
1000	3000	2230	5810	390	Travel for Professional Development
1000	3000	2230	6000	390	Supplies
1000	3000	2230	6400	390	Books
1000	3000	2230	6500	390	Technology Related Supplies
1000	3000	2230	7340-7341	390	Technology Hardware
1000	3000	2230	7350-7351	390	Technology Software
1000	3000	2230	8100-8150	390	Dues and fees

CTE Student Assessment					
Fund	Program	Function	Object	Cost Center	Description
1000	3000	2240	1000-1999	390	Salaries
1000	3000	2240	2000-2999	390	Benefits
1000	3000	2240	3310	390	Employee Training on Assessment Systems
1000	3000	2240	4000	390	Purchased Property Services
1000	3000	2240	4320	390	Technology Related Repairs/Maintenance
1000	3000	2240	4330	390	Software Related Repairs/Maintenance
1000	3000	2240	4430	390	Computer Related Equipment Leases
1000	3000	2240	5000	390	Other Purchased Services
1000	3000	2240	5340	390	Online book subscription
1000	3000	2240	5350	390	Online software subscription
1000	3000	2240	5800	390	Employee Travel
1000	3000	2240	5810	390	Travel for Professional Development
1000	3000	2240	6000	390	Supplies
1000	3000	2240	6400	390	Books
1000	3000	2240	6400	390	Books
1000	3000	2240	6500	390	Technology Related Supplies
1000	3000	2240	7340-7341	390	Technology Hardware
1000	3000	2240	7350-7351	390	Technology Software
1000	3000	2240	8100-8150	390	Dues and fees

CTE School Administration					
Fund	Program	Function	Object	Cost Center	Description
1000	3000	2400	1000-1999	390	Salaries
1000	3000	2400	2000-2999	390	Benefits
1000	3000	2400	3000	390	Purchased Professional Services
1000	3000	2400	3300	390	Employee Training/Development
1000	3000	2400	4000	390	Purchased Property Services
1000	3000	2400	4320	390	Technology Related Repairs/Maintenance
1000	3000	2400	4330	390	Software Related Repairs/Maintenance
1000	3000	2400	4430	390	Computer Related Equipment Leases
1000	3000	2400	5000	390	Other Purchased Services
1000	3000	2400	5800	390	Employee Travel
1000	3000	2400	5810	390	Travel for Professional Development
1000	3000	2400	6000	390	Supplies
1000	3000	2400	6500	390	Technology Related Supplies
1000	3000	2400	8100-8150	390	Dues and fees

CTE Operation Maintenance & Plant					
Fund	Program	Function	Object	Cost Center	Description
1000	3000	2600-2699	1000-1999	390	Salaries
1000	3000	2600-2699	2000-2999	390	Benefits
1000	3000	2600-2699	3300	390	Employee training and development
1000	3000	2600-2699	3400	390	Contracted services
1000	3000	2600-2699	4000	390	Purchased Property Services
1000	3000	2600-2699	4300	390	Purchased Repair/Maintenance Services
1000	3000	2600-2699	5000	390	Other Purchased Services
1000	3000	2600-2699	5800	390	Employee travel
1000	3000	2600-2699	5810	390	Travel for Professional Development
1000	3000	2600-2699	6000	390	Supplies
1000	3000	2600-2699	6260	390	Maintenance Vehicle Fuel
1000	3000	2600-2699	8100-8150	390	Dues and fees

CTE Program Transportation					
Fund	Program	Function	Object	Cost Center	Description
1000	3001-3999	2700	1000-1999	390	Salaries
1000	3001-3999	2700	2000-2999	390	Benefits
1000	3001-3999	2700	5100-5110	390	Purchased Transportation Services
1000	3001-3999	2700	6260	390	Fuel
1000	3001-3999	2700	8100-8150	390	Dues and fees
1000	3001-3999	2700	8500	390	Costs for trip transportation

Special Education

Elementary Special Education Instruction					
Fund	Program	Function	Object	Cost Center	Description
1000	2100-2499	1000	1000-2999	010-290	Salary & Benefits
1000	2100-2499	1000	3300-3309	010-290	Employee Training
1000	2100-2499	1000	5810	010-290	Employee Training Costs
1000	2100-2499	1000	3440	010-290	Contracted Services
1000	2100-2499	1000	5910	010-290	Services Purchased from other SAUs

Secondary Special Education Instruction					
Fund	Program	Function	Object	Cost Center	Description
1000	2100-2499	1000	1000-2999	300-390	Salary & Benefits
1000	2100-2499	1000	3300-3309	300-390	Employee Training
1000	2100-2499	1000	5810	300-390	Employee Training Costs
1000	2100-2499	1000	3440	300-390	Contracted Services
1000	2100-2499	1000	5910	300-390	Services Purchased from other SAUs

Special Education Administration					
Fund	Program	Function	Object	Cost Center	Description
1000	2500	2330	1000-2999	900	Salary & Benefits
1000	2500	2330	3300-3309	900	Employee Training
1000	2500	2330	5810	900	Employee Training Costs
1000	2500	2330	3440	900	Contracted Services
1000	2500	2330	5910	900	Services Purchased from other SAUs
1000	2500	2330	2450	900	Special Education Legal Services

Secondary Special Education Related Services					
Fund	Program	Function	Object	Cost Center	Description
1000	2800-2819	2110-2180	1000-2999	300-390	Salary & Benefits
1000	2800-2819	2110-2180	3300-3309	300-390	Employee Training
1000	2800-2819	2110-2180	5810	300-390	Employee Training Costs
1000	2800-2819	2110-2180	3440	300-390	Contracted Services
1000	2800-2819	2110-2180	5910	300-390	Services Purchased from other SAUs

Secondary Special Education Early Intervention					
Fund	Program	Function	Object	Cost Center	Description
1000	2810-2819	2199	1000-2999	300-390	Salary & Benefits
1000	2810-2819	2199	3300-3309	300-390	Employee Training
1000	2810-2819	2199	5810	300-390	Employee Training Costs
1000	2810-2819	2199	3440	300-390	Contracted Services
1000	2810-2819	2199	5910	300-390	Services Purchased from other SAUs

Secondary Special Education Extended School Year					
Fund	Program	Function	Object	Cost Center	Description
1000	2810-2819	1000	1000-2999	300-390	Salary & Benefits
1000	2810-2819	1000	3300-3309	300-390	Employee Training
1000	2810-2819	1000	5810-5814	300-390	Employee Training Costs
1000	2810-2819	1000	3440	300-390	Contracted Services
1000	2810-2819	1000	5910	300-390	Services Purchased from other SAUs

Secondary Special Education Tuition					
Fund	Program	Function	Object	Cost Center	Description
1000	2100-2810	1000	5130	950	Elementary Student boarding cost
1000	2100-2810	1000	5610	950	Elementary Tuition to another SAU
1000	2100-2810	1000	5630	950	Elementary Tuition to Private School
1000	2100-2810	1000	5690	950	Elementary Tuition to EUT, CDS, or CTE Region
1000	2100-2810	1000	5130	990	Secondary Student boarding cost
1000	2100-2810	1000	5610	990	Secondary Tuition to another SAU
1000	2100-2810	1000	5630	990	Secondary Tuition to Private School
1000	2100-2810	1000	5690	990	Secondary Tuition to EUT, CDS, or CTE Region

Gifted & Talented

Gifted & Talented Instruction					
Fund	Program	Function	Object	Cost Center	Description
1000	4900-4999	1000		010-190	Elementary G&T
1000	4900-4999	1000		300-380	Secondary G&T
1000	4900-4999	2700		010-190	Elementary G&T Transportation
1000	4900-4999	2700		300-380	Secondary G&T Transportation

Transportation Operating

Transportation					
Fund	Program	Function	Object	Cost Center	Description
1000	0000	2700-2799	1000-2999	900	Salary & Benefits
1000	0000	2700-2799	3300	900	Employee Training
1000	0000	2700-2799	3400	900	Other Professional Services
1000	0000	2700-2799	3500	900	Technical Services
1000	0000	2700-2799	4000-4499	900	Purchased Property Services
1000	0000	2700-2799	5000-5599	900	Other Purchased Services
1000	0000	2700-2799	6000-6799	900	General Supplies
1000	0000	2700-2799	7300-7311	900	Machinery
1000	0000	2700-2799	7330-7339	900	Furniture & Fixtures
1000	0000	2700-2799	7340-7349	900	Technology Related Equipment

Buses

Transportation					
Fund	Program	Function	Object	Cost Center	Description
1000	0000	2700-2799	7360	900	Cash Bus Purchase
1000	0000	2700-2799	8310	900	Principal cost - bus payment
1000	0000	2700-2799	8320	900	Interest cost - bus payment