

LEA/SAU Vendor Code: **VC0000165286 (this is required)**

[Maine School Finance Statute](#)

[Financial Accounting 2021](#)

Function Codes	Object Codes	RSU 73 - Spruce Mtn. ES Pilot Budget Budget Categories (using K-12 Instructional/Function and Object Codes)	Service to Students	
			Year 1	Year 2
				~ = 67%
		1. Personnel Services - Salaries (1000)		
1000	1500	Regular Stipend	\$ 1,000.00	
1000	1560	Teacher Leader Stipend	\$ 1,000.00	
		1. Personnel Totals	\$ 2,000.00	\$ -
		2. Employee Benefits (2000)		
1000	2000	Stipend payroll Medicare & MePERS federally-funded	\$ 300.00	
1000	2210	Teacher Medicare	\$ 50.00	
1000	2310	Teacher Maine State Retirement (MePERS) federally-funded	\$ 250.00	
		2. Employee Benefits Totals	\$ 600.00	\$ -
		3. Purchased Professional & Technical Services (3000)		
2200	3200	Purchased Professional Services		
2200	3300	Employee Training and Development - Teacher PD	\$ 6,000.00	
		3. Purchased Professional Services Totals	\$ 6,000.00	\$ -
		4. Purchased Property Services (4000)		
1000 (4500)		Building Construction - Greenhouse	\$ 57,000.00	
1000 (4600)		Site Improvement	\$ 6,000.00	
		4. Purchased Property Totals	\$ 63,000.00	\$ -
		5. Other Purchased Services (5000)		
2200	5000	Other Purchased Services		
		5. Other Purchased Services Totals	\$ -	\$ -
		6. General Supplies (6000)		
1000	6100	Instructional Supplies - Outdoor Gear	\$ 24,400.00	
1000	6400	Books - Teacher PD/Instructional Books	\$ 4,000.00	
1000	6500	Technology Related Supplies		
		6. Supplies Totals	\$ 28,400.00	\$ -
		7. Property (7000)		
2680	7000	Property (fixed asset)		
		7. Property Totals	\$ -	\$ -
		8. Miscellaneous and Debt Service		
1000	8000	Miscellaneous		
		8. Misc. Totals	\$ -	\$ -
		9. Other Items		
		9. Other Totals	\$ -	\$ -
		Total Instructional (Primarily Function codes 1000 - a few 2200)		
		Total Instructional	\$ 100,000.00	\$ -
		Total Non-Instructional Costs		
		Grand Total (Total Direct + Total Indirect)	\$ 100,000.00	
		CAP for non-direct instructional expenses - 33% of overall budget		\$ 33,000.00
		Note: ALL materials/technology/supplies purchased with these funds MUST remain property of the school/district at the end of the award period.		