

<u>Fund</u>	<u>Program</u>	<u>Function</u>	<u>Object</u>	<u>Object (Continued)</u>
1000 General Fund	0000 Overhead	0000 Contingency	1010 Salaries - Professionals	5000 Other Purchased Services
1500 Adult Ed	1000 Regular Education	1000 Regular Instruction	1020 Salaries - Aides or Assistants	5100 Student Transportation (Activities, Sports)
2000 Special Revenue	1100 Regular Elementary	2000 Support Services	1021 Salaries - Ed Tech I	5110 Student Transportation from another SAU
3000 Capital Projects	1120 K-2 Program	2100 Support - Student	1022 Salaries - Ed Tech II	5120 Student Transportation from another SAU (outside ME)
3500 Learning Space	1121 Pre-K Program	2110 Student Attendance	1023 Salaries - Ed Tech III	5130 Other Purchased Services - Room & Board
4000 Minor Capital	1122 4 Year Old	2120 Student Guidance	1040 Salaries - Administrators	5140 Other Purchased Services - Private Transport
5000 Permanent Fund	1200 Regular Secondary	2130 Student Health	1050 Salaries - Assistant Administrators	5190 Other Purchased Services - Other Transport
6000 Enterprise	2000 Special Programs	2140 Student Psychological	1060 Salaries - Other Professional Salaries	5200 Other Purchased Services - Insurance
7000 Internal Service	2100 Special Ed - Regular Class	2150 Student Speech Pathology & Audiology	1170 Salaries - Managers	5210 Other Purch Services - Buildings & Content Ins
8000 Trust Fund	2200 Special Ed - Resource	2160 Student Occupational Therapy	1180 Salaries - Regular Employees	5300 Other Purch Services - Communications
9000 Agency Fund	2300 Special Ed - Self-Contained	2170 Physical Therapy	1181 Salaries - Groundskeepers	5310 Other Purch Services - Postage
	2400 Special Ed - Home/Hospital	2180 Visually Impaired/ Vision Services	1182 Salaries - Maintenance Workers	5320 Other Purch Services - Telephone
	2500 Special Ed - Admin	2190 Other Support - Student	1190 Salaries - Others	5400 Other Purch Services - Advertising
	2600 Pre-K Special Education	2200 Support - Instruction	1200 Salaries - Temporary Employees	5500 Other Purch Services - Printing & Binding
	2800 Special Ed - Other	2210 Improvement of Instruction	1210 Salaries - Tutors	5610 Tuition - Maine SAU
	2810 Extended School	2212 Instruction & Curriculum	1230 Salaries - Substitutes	5612 Tuition - K-2 Targeted Funds
	3000 CTE Programs	2213 Instructional Staff Training	1300 Salaries - Overtime Wages	5613 Tuition - Instructional Technology Targeted
	4000 Other Instruct (EI & Sec)	2219 Other Improvement of Instruction	1310 Salaries - Overtime for Professionals	5614 Tuition - Standards Based System Targeted
	4100 OI - English 2nd Lang	2220 Library & Educational Media	1320 Salaries - Overtime for Ed Techs	5620 Tuition - Other SAU outside Maine
	4200 OI - Alternative Ed	2221 Library Services	1340 Salaries - Overtime for Administrators	5630 Tuition - Private Schools
	4210 OI - Alt Ed Teen Parent	2222 Media Services	1380 Salaries - Overtime for Regular Employees	5640 Tuition - Charter School
	4300 OI - Summer School	2223 Educational Television Services	1400 Salaries - Sabbatical Leave	5650 Tuition - Tuition to Post Secondary School
	4400 Other Instruction	2230 Instruction-Related Technology	1410 Salaries - Sabbatical Leave - Professionals	5680 Tuition - Insured Value Factor (Private Schools)
	4600 – After School Instructional Programmi	2231 IRT - Student Learning Center	1420 Salaries - Sabbatical Leave - Ed Techs	5690 Tuition - Other
	4900 Gifted & Talented	2232 IRT - Technology Supervision	1440 Salaries - Sabbatical Leave - Administrators	5700 Food Service Management
	5000 Non-Public Programs	2233 IRT - Systems Analysis	1480 Salaries - Sabbatical Leave - Regular Employees	5800 Other Purchased Services - Travel
	6000 Adult Ed Programs	2234 IRT - Systems Application	1500 Salaries - Stipends	5801 Travel - Mileage
	6050 Ad Ed - ITV Programs	2235 IRT - Systems Operations	1510 Stipends - Department Head	5802 Travel - Lodging
	6060 Ad Ed - Adult Transitions	2236 IRT - Network Support	1520 Stipends - Curriculum Work	5803 Travel - Meals
	6090 Ad Ed - Other Programs	2237 IRT - Hardware Maintenance & Support	1530 Stipends - Standards Based System Work	5810 Travel - Professional Development
	6100 Ad Ed - Federal Literacy	2238 IRT - Professional Development	1540 Stipends - Athletic Stipends	5830 Travel - Adult Education to State Meeting
	6200 Ad Ed - Enrichment	2239 IRT- Technology Infrastructure	1550 Stipends - Activity Stipends	5900 Interagency Purchased Services
	6300 Ad Ed - Workforce Training	2240 Academic Student Assessment	1560 Stipends - Teacher Leader	5910 Services Purchased from another SAU or Agency within Maine
	6400 Ad Ed - Handicapped	2290 Other Support - Instructional Staff	1570 Stipends - Teacher Mentor	5920 Services Purchased from another SAU or Agency outside Maine
	6500 Ad Ed - GED/HS Completion	2300 Support Services - General Administration	1590 Stipends - Other	6000 General Supplies
	6600 Ad Ed - Local Literacy	2310 Support Services - Board of Education	2000 Employee Benefits (see Salary Matrix for other Positions)	6050 Equipment and Furniture, Non-Instructional, Non-Capitalized
	6700 Ad Ed - Carl Perkins CTE	2311 Support Services - Supervise Board of Ed	2000 Series- Employee Benefits	6100 Instructional Supplies
	6800 Ad Ed - Even Start	2312 Support Services - Board Secretary	2100 Series- Group Insurance (Life, Health, Dental, etc.)	6105 Instructional Supplies - Music
	6900 Ad Ed - Family Literacy	2313 Support Services - Board Treasurer	2200 Series- Social Security/Medicare	6110 Equipment and Furniture, Instructional, Non-Capitalized
	7000 Community/Jr. College Programs	2314 Support Services - Election Services	2300 Series- Retirement Contributions	6120 Instructional Supplies - Art
	8000 Community Services	2315 Support Services - Tax Assessment	2400 Series- On-Behalf Payments	6121 Instructional Supplies - Family and Consumer Science
	8100 Community Recreation	2316 Support Services - Staff Relations/Negotiations	2500 Series- Tuition Reimbursement	6122 Instructional Supplies - Tech Ed
	8200 Civic Services	2317 Support Services - Audit Services	2600 Series- Unemployment Compensation	6123 Instructional Supplies - Science
	8300 Public Library Services	2318 Support Services - Legal Services	2700 Series- Workers' Compensation	6128 Instructional Supplies -Physical Education
	8400 Custody/Child Care	2319 Support Services - Other Board Services	2800 Series- Health Benefits	6150 Career and Technical Education Minor Capital Equipment
	8500 Welfare Activities	2320 Support Services - Executive Administration	2900 Series- Other Employee Benefits	6200 Energy
	8600 Crossing Guide Activities	2321 Support Services - Office of Superintendent	3000 Purchased Prof & Technical Services	6210 Energy - Natural Gas
	8800 Other Private Schools	2322 Support Services - Community Relations	3100 Official/Administrative Services	6220 Energy - Electricity
	8900 Other Community Services	2323 Support Services - State & Federal Relations	3110 Administrative Services - Superintendent	6230 Energy - Bottled Gas
	9000 Co-/Extra-Curricular	2329 Support Services - Other Executive Admin	3120 Administrative Services - Fiscal	6240 Energy - Oil

<u>Fund</u>	<u>Program</u>	<u>Function</u>	<u>Object</u>	<u>Object (Continued)</u>
9100	Elementary Co-Curricular	2330 Support Services - Special Services Admin	3200 Professional Educational Services	6250 Energy - Coal
9200	Elementary Extra-Curricular	2400 Support Services - School Administration	3210 Prof Ed Services - Accreditation	6260 Energy - Gasoline/Diesel
9500	Secondary Co-Curricular	2410 Support Services - Office of Principal	3300 Professional Employee Training & Development	6290 Energy - Other
9600	Secondary Extra-Curricular	2490 Support Services - Other Support Services	3310 Employee Training on Student Assessment	6300 Food
		2500 Support Services - Central Services	3400 Other Professional Services	6310 Non-Food Supplies
		2510 Central Services - Fiscal Services	3410 Assessment for Administration	6400 Books and Periodicals
		2520 Central Services - Purchasing, Warehousing	3420 Other Prof Services - Architect & Engineer	6410 Books and Periodicals; Textbooks - Hardcover
		2530 Central Services - Printing, Publishing, Copying	3421 Other Prof Services - A/E Reimbursable	6420 Books and Periodicals; Textbooks - Softcover
		2540 Central Services - Planning, Research, Development	3422 Other Prof Services - Environmental Permitting	6430 Books and Periodicals; Periodicals
		2541 Central Services - Planning Services	3424 Other Prof Services - Surveys & Soils Testing	6500 Technology-related Supplies
		2542 Central Services - Research Services	3425 Other Prof Services - Site Search	6600 Audiovisual Supplies
		2543 Central Services - Development Services	3427 Other Prof Services - Clerk of the Works	6700 Student Transportation Vehicle Parts and Supplies
		2544 Central Services - Evaluation Services	3428 Other Prof Services - Construction Project Coordination	6800 Construction Supplies
		2560 Central Services - Public Information	3429 Other Prof Services - Commissioning	6900 Other Supplies
		2570 Central Services - Personnel Services	3430 Other Prof Services - Adult Ed Contracted Services	7000 Property
		2571 Personnel Services - Supervision of Personnel	3440 Other Prof Services - Special Ed Contracted	7100 Land & Land Improvements
		2572 Personnel Services - Recruitment & Placement	3450 Other Prof Services - Legal Services	7200 Buildings
		2573 Personnel Services - Personnel Information	3460 Other Prof Services - Financial	7300 Equipment
		2574 Personnel Services - Non-Instructional Training	3490 Other Prof Services - Other	7301 Equipment
		2575 Personnel Services - Health Services	3500 Purch Prof & Tech - Technical Services	7310 Equipment - Machinery
		2579 Personnel Services - Other Services	3510 Purch Prof & Tech - Data Processing	7311 Machinery
		2580 Central Services - Administrative Technology	3520 Purch Prof & Tech - Other Technical Services	7320 Equipment - Vehicles (Other than Student Transportation)
		2581 Admin Technology - Supervision & Administration	3590 Technical Services - Other	7330 Equipment - Furniture and Fixtures
		2582 Admin Technology - Systems Analysis & Planning	4000 Purchased Property Services	7331 Furniture and Fixtures
		2583 Admin Technology - Systems Application Development	4100 Purch Prop Services - Utility Services	7335 Equipment - Furniture and Fixtures (Built In)
		2584 Admin Technology - Systems Operations	4200 Purch Prop Services - Cleaning Services	7340 Equipment - Technology-Related Hardware
		2585 Admin Technology - Network Support	4300 Purch Prop Services - Repair & Maintenance	7341 Technology Related Hardware
		2586 Admin Technology - Hardware Maintenance & Support	4310 Purch Prop Services - Non-Tech Repair & Maintenance	7350 Equipment - Technology Software
		2587 Admin Technology - Prof Development for Personnel	4320 Purch Prop Services - Tech Related Repair	7351 Technology Software
		2589 Admin Technology - Other Tech Services	4330 Purch Prop Services - Software Repairs & Maintenance	7360 Student Transportation Vehicles
		2590 Central Services - Other Support Services	4390 Purch Prop Services - Other Repair & Maintenance	7390 Other Equipment
		2600 Operation and Maintenance of Plant	4400 Purch Prop Services - Rentals	7400 Infrastructure
		2610 OMP - Care of Buildings	4410 Purch Prop Services - Renting Land & Buildings	7410 Infrastructure - Communication
		2620 OMP - Maintenance of Buildings	4411 Purch Prop Services - Lease Purchases	7900 Depreciation and Amortization
		2630 OMP - Care & Upkeep of Grounds	4420 Purch Prop Services - Rental of Equipment/Vehicles	8000 Debt Service and Miscellaneous
		2640 OMP - Care & Upkeep of Equipment	4430 Purch Prop Services - Rental of Computers	8100 Dues and Fees
		2650 OMP - Vehicle Operation and Maintenance	4432 Purch Prop Services - Rental of Software	8110 Bank Fees
		2660 OMP - Security	4440 Purch Prop Services - Rental of Other Equipment	8120 Maine State Billing Fees
		2670 OMP - Safety	4445 Purch Prop Services - Copier Leases	8130 Adult Education Testing Site Fees
		2680 OMP - Capital Enhancement and Improvement	4450 Purch Prop Services - Lease Agreements	8140 School Board Conference Fees
		2690 OMP - Capital Renewal and Renovation	4451 Purch Prop Services - Lease Purchase Agreements	8150 Fingerprinting Fees
		2700 Student Transportation	4500 Purch Prop Services - Construction Services	8200 Judgments Against the School Administrative Unit
		2710 Student Transportation - Vehicle Operation	4510 Purch Prop Services - Site Development	8300 Debt-Related Expenditures/Expenses
		2720 Student Transportation - Monitoring Services	4900 Purch Prop Services - Other Purchased Services	8310 Redemption of Principal
		2730 Student Transportation - Vehicle Servicing & Maintenance		8311 Redemption of Principal - Lease Conversions
		2750 Student Transportation - Special Needs Out-of-District		8320 Interest- Long term Bonds
		2760 Student Transportation - Career & Technical		8321 Interest- MDOE approved Bonds
		2770 Student Transportation - Homeless Out-of-District		8330 Amortization of Bond Issuance and Other Debt-Related Costs
		2790 Student Transportation - Other Student Transportation		8340 Amortization of Premium and Discount on Issuance of Bonds
		3000 Operation of Non-Instructional Services		8500 Co-curricular, extra-curricular and field trip transportation

<u>Fund</u>	<u>Program</u>	<u>Function</u>	<u>Object</u>	<u>Object (Continued)</u>
		3100 Food Services Operations		8900 Miscellaneous Expenditures
		3200 Enterprise Operations		9000 Other Items
		3300 Community Service Operations		9100 Fund Transfers Out
		4000 Facilities Acquisition and Construction		9110 Fund Transfers Out
		4100 Facilities - Land Acquisition		9120 Fund Transfers Out - Special Revenue Accounts
		4200 Facilities - Land Improvement		9130 Fund Transfers Out - Capital Project Accounts
		4300 Facilities - Architecture & Engineering		9140 Fund Transfers Out - Student Activity Accounts
		4400 Facilities - Educational Specifications Development		9150 Fund Transfers Out - Minor Capital Accounts
		4500 Facilities - Building Acquisition & Construction		9160 Fund Transfers Out -Adult Education Accounts
		4600 Facilities - Site Improvement		9200 Payments to Escrow Agents for Defeasance of Debt
		4700 Facilities - Building Improvements		9300 Net Decreases in the Fair Value of Investments
		4900 Facilities - Other Facilities Acquisitions & Construction		9310 Realized Losses on Investments
		5000 Debt Service		9320 Unrealized Losses on Investments
		5100 Debt Service - Major Capital Debt Service		9400 Losses on the Sale of Capital Assets
		5110 Debt Service - Major Capital Debt Service - Local Only		9500 Special Items
		5300 Debt Service - Outlays		9600 Extraordinary Items