

MAINE STATE LEGISLATURE

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**PROPOSED MODEL CHART
OF ACCOUNTS FOR MAINE
GOVERNMENTS**

November 1, 2006

PROPOSED MODEL CHART OF ACCOUNTS FOR ALL LEVELS OF GOVERNMENT

Prepared in Response to H.P. 1220 – L.D. 1713

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EXECUTIVE SUMMARY

This proposed model chart of accounts was prepared in accordance with H.P. 1220 – L.D. 1713. This law was approved by the Governor on March 13, 2006 and stated the following:

Resolve, To direct the Department of Audit to establish a working group to develop a model chart of accounts for all levels of government.

Sec. 1. Working group established. Resolved: That the Department of Audit shall create a working group to develop a model chart of accounts to be voluntarily adopted by municipalities, counties and the State as may be applicable. The working group must include representatives from the Maine Municipal Association, the Maine County Commissioners Association, State agencies, including the Department of Administrative and Financial Services, Office of the State Controller and the Executive Department, State Planning Office, and may work with accounting and financing associations, including the Government Finance Officers Association; and be it further

Sec. 2. Report. Resolved: That the Department of Audit shall report the working group's model chart of accounts under section 1 to the Intergovernmental Advisory Commission no later than November 1, 2006.

The chart of accounts was prepared being mindful of the Department of Education's (DOE) recently mandated school chart of accounts, in order to enable the tracking of school financial data consistently across the State and to monitor compliance with the "Essential Programs and Services Model." Those municipalities that also have a school department and who share the same financial software system should therefore be able to implement this proposal without separate account segment structures for their municipal and school accounting. The chart of accounts was also prepared as a universal structure giving a separate account segment option to accommodate smaller municipalities within the State of Maine that do not have a school department and as complex of a financial structure with numerous funds as some of the larger municipalities. The entire proposed account structure is presented below, as well as the proposed basic model for those municipalities with no school department and the Department of Education's model structure for comparison purposes.

Proposed structure: 0000-0000-0000-00000-00-0

Fund –	Program –	Department –	Object Code –	Cost Center –	GAAP Distribution	
(4)	(4)	(4)	(5)	(2)	(1)	= 20

Proposed basic model with no school department: 00-000-00000

Fund –	Department –	Object Code	
(2)	(3)	(5)	=10

This model is intended for smaller municipalities with no school department. In the case of the Fund piece of the segment, the last 2 zero's would be dropped. In the case of the Department piece of the segment, the first zero would be dropped and, therefore, would accommodate a much simpler account segment string. See Appendix B for a complete listing of account segments for this simpler approach.

State Department of Education (DOE) structure: 000-0000-0000-0000-00

Fund –	Program –	Function –	Object Code –	Cost Center	
(3)	(4)	(4)	(4)	(2)	= 17

Schools can add a zero in front of Fund and GAAP (generally accepted accounting principles) Distribution in order to be consistent with the municipal side of the account string. Schools can also add a “4” in front of the Object Code to signify a revenue account and a “5” in front of the Object Code to signify an expenditure account to again be consistent with the municipal side of the account string and, thus making their account segment string consistent with that being proposed within this report for municipalities.

The various proposed segments of the account string are fully defined and presented within the actual report and the accompanying Appendix A. The various segments created should accommodate all levels of government including municipalities, counties and the State (as may be applicable), therefore creating a consistent financial reporting model for comparability purposes. They have been prepared utilizing guidance from the Governmental Finance Officer's Association guide, “Governmental Accounting, Auditing, and Financial Reporting,” commonly referred to as the blue book.

Although implementation of this proposed chart of accounts is voluntary, it is hoped that all levels of government will recognize its ease of use and benefits provided through comparable data available with consistency of financial reporting. The working group is anticipating meeting on an annual basis in order to modify the proposed chart of accounts based on feedback received from those governments who consider its implementation.

FUND

0000-0000-0000-00000-00-0

This segment of the account string identifies individual funds. DOE uses a 3 digit fund number structure. However, to provide sufficient options, which may be grouped for ease of sorting and report issuing, we have expanded this to 4 digits – with education funds given fund numbers from 0100 through 0999 and municipal government using 1000 through 9999. In the case of a smaller municipality with no school department, the last 2 digits of this segment should be dropped, thus making this segment only 2 digits. See Appendix B for a complete listing of accounts for this simpler approach.

- For DOE categories (0100 through 0999), see their “required fund code report” for descriptions of each fund. This entire report can be viewed at <http://www.maine.gov/education/data/handbook/handbookmenu.htm>. They have been included within our L.D. 1713 framework below.

- For municipal categories (**Represented by being bolded below**):

1000 – General fund – this is the general operating fund for the entity.

2000 – Special revenue funds – These funds segregate monies either raised for a specific purpose or whose use is restricted legally. Examples: grant or title funds. Each separate activity or grant should have a separate fund number.

3000 – Debt service funds – These funds account for monies which have been set aside to service current and future general long-term debt.

4000 – Capital project funds – This fund is useful for segregating major asset acquisition and construction from the general operations of the government.

5000 – Permanent funds – These funds account for monies whose uses are legally restricted to the earnings.

6000 – Enterprise funds – These are “quasi-business” activities of the government.

7000 – Internal service funds – These account for centralized services from which costs are allocated within the government.

8000 – Pension trust funds – A separate fund must be established for each individual pension plan.

8500 – Investment trust funds – This accounts for monies held in an external investment pool.

8800 – Private-purpose trust funds – These report any trust arrangement under which principal and income benefit individuals, private organizations, or other governments.

9000 – Agency funds – These reflect monies held on behalf of others.

9999 – Government-wide fund – to be utilized to present the municipality in compliance with the full accrual basis of accounting.

FUNDS

Education general funds	0100's
Education special revenue funds	0200's
Education debt service funds	0290's
Education capital project funds	0300's
Education capital project funds – learning spaces upgrade	0350's
Minor capital project funds	0400's
Municipal general fund	1000's
Municipal special revenue funds	2000's
Municipal debt service funds	3000's
Municipal capital project funds	4000's
Education permanent funds	0500's
Municipal permanent funds	5000's
Education enterprise funds	0600's
Education internal service funds	0700's
Municipal enterprise funds	6000's
Municipal internal service funds	7000's
Education pension trust funds	0800's
Education investment trust funds	0850's
Education private-purpose trust funds	0880's
Education agency funds	0900's
Municipal pension trust funds	8000's
Municipal investment trust funds	8500's
Municipal private-purpose trust funds	8800's
Municipal agency funds	9000's
Municipal government-wide fund	9999

PROGRAM

0000-**0000**-0000-00000-00-0

This segment of the account string identifies the program. DOE uses a 4 digit program number structure.

- For DOE categories (0000 through 9600), see their “required detail program code report” for descriptions of each activity. This entire report can be viewed at <http://www.maine.gov/education/data/handbook/handbookmenu.htm>. They have been included within our L.D. 1713 framework below.

On the municipal side this 4 digit segment of the string will always be 0000. In the case of smaller municipalities with no school department, this string would not be used in the account segment string. See Appendix B for details of the simpler account string.

Overhead	0000
Regular elementary/secondary education programs	1000
Regular programs – elementary	1100
Regular programs – elementary – K-2 program	1120
Regular elementary/secondary education programs – pre K program	1121
Regular programs – elementary – 4 year old program	1122
Regular programs – regular secondary programs	1200
Special programs	2000
Special programs – regular classroom placement	2100
Special programs – resource class placement	2200
Special programs – self contained class placement	2300
Special programs – homebound/hospital	2400
Special programs – administration	2500
Special programs – other special programs	2800
Special programs – gifted and talented	2900
Career and technical education programs	3000
Other instructional programs – elementary/secondary	4000
Other instructional programs – bilingual – English as a second language	4100
Other instructional programs – alternative education programs	4200
Other instructional programs – summer school	4300
Other instructional programs	4400
Non-public school programs	5000

Adult/continuing education programs	6000
Adult/continuing education programs – ITV programs	6050
Adult/continuing education programs – adult transitions	6060
Adult/continuing education programs – other adult ed. programs	6090
Adult/continuing education programs – adult ed. federal literacy	6100
Adult/continuing education programs – adult enrichment education	6200
Adult/continuing education programs – adult workforce/re-training	6300
Adult/continuing education programs – adult handicapped	6400
Adult/continuing education programs – high school completion (GED)	6500
Adult/continuing education programs – local literacy	6600
Adult/continuing education programs – Carl Perkins/tech adult ed.	6700
Adult/continuing education programs – family literacy – even start	6800
Adult/continuing education programs – family literacy – other	6900
Community/junior college programs – post secondary enrollment	7000
Community services programs	8000
Community services programs – community recreation	8100
Community services programs – civic services	8200
Community services programs – public library services	8300
Community services programs – custody and child care services	8400
Community services programs – welfare activities	8500
Community services programs – crossing guide activities	8600
Community services programs – other private school services	8800
Community services programs – other community services	8900
Co-curricular and extra curricular activities	9000
Co-curricular and extra curricular activities – elementary co-curricular	9100
Co-curricular and extra curricular activities – elementary extra-curricular	9200
Co-curricular and extra curricular activities – secondary co-curricular	9500
Co-curricular and extra curricular activities – secondary extra-curricular	9600

DEPARTMENT/FUNCTION

0000-0000-**0000**-00000-00-0

This portion of the account number string identifies to which department or function the account “belongs”. For municipalities this segment would be titled “Department” whereas for schools it would be titled “Function” according to the DOE suggested account structure. In the case of a smaller municipality with no school department, the first zero of this segment should be dropped, thus making this segment only 3 digits. See Appendix B for a complete listing of account segments for this simpler approach.

- For DOE charts, see their “required function code report” for descriptions of each Department. This entire report can be viewed at <http://www.maine.gov/education/data/handbook/handbookmenu.htm>. They have been included within our L.D. 1713 format below.
- For municipal accounts, **which are bolded below**, the following provides an explanation of which types of expenditures belong within the respective departments.

The departments for municipal revenues as well as expenditures are defined in more detail within Appendix A.

Municipal Departments - Revenues

General taxes	0100
Licenses and permits	0110
Intergovernmental revenues	0120
Charges for services	0130
Other revenues	0140
Other financing sources	0150

Municipal Departments - Expenditures

General Government (0200-0299)

Governing body/legislative	0201
Committees	0203
Municipal management	0205
Elections	0207
Planning	0209
Finance/treasury	0211
Assessment and revaluations	0213
Code enforcement	0215
Building inspection	0217
Legal/district attorney	0220
Deeds	0230
Probate	0235
Judicial	0240

	<i>Health and Welfare (0300-0399)</i>	
Health		0301
General assistance		0303
	<i>Public Safety (0400-0499)</i>	
Police/Sheriff		0401
Fire		0403
Emergency assistance		0405
Street lights		0407
Animal control		0409
Harbormaster		0411
Jails		0420
Communications		0430
Emergency management		0440
	<i>Public Works (0500-0599)</i>	
Roads		0501
Bridges		0503
Water and sewer		0505
Waste management		0507
	<i>Culture and Recreation (0600-0699)</i>	
Libraries		0601
Parks		0603
Recreation		0605
Other enterprise		0620
	<i>Economic Development (0700-0799)</i>	
Community development		0701
	<i>Debt (0800-0849)</i>	
Debt		0801
	<i>Intergovernmental (0850-0899)</i>	
County tax		0851
	<i>All Other (0900-0999)</i>	
Cemeteries		0901
Airports		0910
Public agencies		0920
Other		0950

Education Function - Expenditures (1000-9999)

Instruction – regular instruction	1000
Support services – support services	2000
Support services – support services – student	2100
Support services – student attendance and social work services	2110
Support services – student guidance services	2120
Support services – student health services	2130
Support services – student psychological services	2140
Support services – student speech pathology	2150
Support services – student occupational therapy/related services	2160
Support services – student audiology services	2170
Support services – student physical therapy services	2180
Support services – other support services – student	2190
Support services – support services – instruction	2200
Support services instruction – improvement of instruction	2210
Support services instruction – instruction and curriculum development	2212
Support services instruction – instructional staff training	2213
Support services instruction – other improvement of instruction svcs.	2219
Support services instruction – library and educational media services	2220
Support services instruction – library services	2221
Support services instruction – media services	2222
Support services instruction – educational television services	2223
Support services instruction – instructional related technology	2230
Support services instruction – technology – student learning centers	2231
Support services instruction – technology service supervision and admin.	2232
Support services instruction – technology systems analysis and planning	2233
Support services instruction – technology systems application develop.	2234
Support services instruction – technology systems operations	2235
Support services instruction – technology network support	2236
Support services instruction – technology hardware maint./support	2237
Support services instruction – technology professional development	2238
Support services instruction – academic student assessment	2240
Support services instruction – other support services instruct. staff	2290
Support services – general administration	2300
Support services – general administration – board of education	2310
Support services – general administration – supervision of board of ed.	2311
Support services – general administration – board secretary/clerk svcs.	2312
Support services – general administration – board treasurer services	2313
Support services – general administration – board election services	2314
Support services – general administration – board tax assess/collect	2315
Support services – general administration – board staff relations/negot.	2316
Support services – general administration – board audit services	2317
Support services – general administration – board legal services	2318
Support services – general administration – other board services	2319

Support services – general administration – executive administration	2320
Support services – general administration – office of the superintendent	2321
Support services – general administration – exec. community relations	2322
Support services – general administration – exec. State/federal relation	2323
Support services – general administration – other executive admin.	2329
Support services – special area administration	2330
 Support services – school administration	 2400
Support services – school administration – office of the principal	2410
Support services – school administration – other support services	2490
 Central services	 2500
Central services – fiscal services	2510
Central services – purchasing, warehousing/distribution services	2520
Central services – printing, publishing/duplicating services	2530
Central services – planning, research, development and evaluation svcs.	2540
Central services – planning, services	2541
Central services – research services	2542
Central services – development services	2543
Central services – evaluation services	2544
Central services – public information services	2560
 Central services – personnel services	 2570
Central services – personnel – supervision of personnel services	2571
Central services – personnel – recruitment and placement	2572
Central services – personnel – personnel information	2573
Central services – personnel – non-instructional personnel training	2574
Central services – personnel – health services	2575
Central services – personnel – other personnel services	2579
 Central services – administrative technology services	 2580
Central services – admin. tech. – technology service supervision	2581
Central services – admin. tech. – systems analysis and planning	2582
Central services – admin. tech. – systems application development	2583
Central services – admin. tech. – systems operations	2584
Central services – admin. tech. – network support	2585
Central services – admin. tech. – hardware maintenance and support	2586
Central services – admin. tech. – professional development costs	2587
Central services – admin. tech. – other technology services	2589
Central services – other support services – central services	2590
 Operation and maintenance of plant	 2600
Operation and maintenance of plant – care of buildings	2610
Operation and maintenance of plant – maintenance of buildings	2620
Operation and maintenance of plant – care and upkeep of grounds	2630
Operation and maintenance of plant – care and upkeep of equipment	2640
Operation and maintenance of plant – vehicle operation and maintenance	2650
Operation and maintenance of plant – security	2660

Operation and maintenance of plant – safety	2670
Operation and maintenance of plant – capital enhancement/improvement	2680
Operation and maintenance of plant – capital renewal and renovation	2690
Student transportation	2700
Student transportation – vehicle operation	2710
Student transportation – monitoring services	2720
Student transportation – vehicle servicing and maintenance	2730
Student transportation – out of district placements	2750
Student transportation – career and technical education students	2760
Student transportation – out of district transport for homeless students	2770
Student transportation – other student transportation services	2790
Operation of non-instructional services	3000
Operation of non-instructional services – food services operation	3100
Operation of non-instructional services – enterprise operations	3200
Operation of non-instructional services – community services operation	3300
Facilities acquisition and construction	4000
Facilities acquisition and construction – land acquisition	4100
Facilities acquisition and construction – land improvement	4200
Facilities acquisition and construction – architecture and engineering	4300
Facilities acquisition and construction – educational specifications dev.	4400
Facilities acquisition and construction – building acquisition/const.	4500
Facilities acquisition and construction – site improvement	4600
Facilities acquisition and construction – building improvements	4700
Facilities acquisition and construction – other facility acquisition/const.	4900
Debt service	5000
Debt service – major capital debt services	5100
Debt service – major capital debt services – local only projects	5110
Debt service – outlays	5300

OBJECT CODES – REVENUE/EXPENDITURES

0000-0000-0000-00000-00-0

This field will be used for the same type of expenditure, regardless of department or fund. This will allow the sorting and grouping by type of expenditure. As much as possible, we have used the DOE summary categories as defined immediately following.

- For DOE categories 41000-46400 and 51000-59600, see their “required object code report” for descriptions of each. This entire report can be viewed at <http://www.maine.gov/education/data/handbook/handbookmenu.htm>. The DOE categories have been included within our L.D. 1713 framework below.

See Appendix A for detailed definitions of each municipal object.

The municipal object codes have been bolded and would be the same regardless of the size of the municipality. See Appendix B for the smaller community simpler account structure. On municipal and school side – first digit of “4” means it is a revenue account, first digit of “5” means it is an expenditure account.

Municipal Revenue - Object Codes

General Taxes (40000-40099)

Real estate and personal property tax revenue	40000
In lieu of property taxes	40002
Change in deferred property tax revenue	40003
Motor vehicle excise taxes	40020
Boat excise taxes	40021
Penalties and interest on delinquent taxes	40030
Other taxes	40040

Licenses and Permits (40100-40199)

Business licenses	40100
Building permits	40110
Franchise fees	40112
Plumbing permits	40114
Electrical inspection fees	40115
Victualers licenses	40120
Animal licenses	40130
Marriage licenses	40140
Hunting and fishing licenses	40150
Motor vehicle fees	40160
Other licenses and permits	40170

Intergovernmental Revenues (40200-40299)

Federal operating grants	40200
Federal capital grants	40201
Other federal revenues	40202
State operating grants	40220
State capital grants	40221
State revenue sharing	40226
Urban road initiative program (URIP)	40227
General assistance reimbursements	40228
Homestead exemption	40230
Other State revenues	40231
Local tax base sharing arrangements	40250
Other local government reimbursements	40251
Municipal assessments (county)	40270
Other intergovernmental revenues	40280

Charges for Services (40300-40399)

Court costs fees and charges	40300
Zoning and subdivision fees	40301
Printing and duplicating services	40302
Other general government charges	40303
Special police services	40310
Special fire protection services	40311
Correctional fees	40312
Protective inspection fees	40313
False alarm fees	40314
Other public safety charges	40315
Sewerage charges	40320
Street sanitation charges	40321
Refuse collection charges	40322
Sewer inspection fees	40323
Other sanitation charges	40324
Vital statistics	40330
Health and inspection fees	40331
Hospital fees	40332
Clinic fees	40333
Animal control and shelter fees	40334
Other health charges	40335
Institutional charges	40340
Other welfare charges	40341

General recreation program fees	40350
Golf fees	40351
Swimming pool fees	40352
Playground fees	40353
Park and recreation concessions	40354
Auditorium use fees	40355
Library use fees	40356
Zoo charges	40357
Other culture and recreation charges	40358

Other Revenues (40400-40499)

Court fines	40400
Library fines	40401
Special service assessments	40405
Special capital improvement assessments	40406
Investment earnings	40410
Rents and royalties	40411
Contributions and donations from private sources	40420
Contributions from property owners – special assessments	40421
Sale of municipal assets	40430
Sale of municipal property	40431
Insurance claims and refunds	40440
Miscellaneous other revenues	40450

Other Financing Sources (40500-40599)

Interfund transfers in	40500
General obligation bonds issued	40520
Special assessment bonds issued	40521
Special assessment debt with government commitment issued	40522
Other bonds issued	40523
Refunding bonds issued	40524
Premiums on bonds sold	40525
Capital leases	40526
Special items (unusual OR infrequent)	40540
Extraordinary items (unusual AND infrequent)	40550
Capital contributions	40560

Education Revenue - Object Codes

Revenues from local sources	41000
Taxes levied/assessed by the SAD or CSD	41100
Ad valorem taxes levied/assessed by the SAD or CSD	41110
Ad valorem taxes levied/assessed by the SAD or CSD – local share	41111
Ad valorem taxes levied/assessed by the SAD or CSD – debt service	41112
Ad valorem taxes levied/assessed by the SAD or CSD – additional local	41113
Ad valorem taxes levied/assessed by the SAD or CSD – adult education	41114
Ad valorem taxes levied/assessed by the SAD or CSD – school nutrition	41115
Sales and use taxes levied/assessed by the SAD or CSD	41120
Income taxes levied/assessed by the SAD or CSD	41130
Penalties and interest on taxes levied/assessed by the SAD or CSD	41140
Other taxes levied/assessed by the SAD or CSD	41190
Revenue from local governmental units other than a SAD or CSD	41200
Revenue from local governmental units – municipal reserve	41201
Ad valorem taxes from local governments other than a SAD or CSD	41210
Ad valorem taxes from local govts. other than a SAD or CSD – local share	41211
Ad valorem taxes from local govts. other than a SAD or CSD – debt svc.	41212
Ad valorem taxes from local govts. other than a SAD or CSD – addtl local	41213
Ad valorem taxes from local govts. other than a SAD or CSD – adult ed.	41214
Ad valorem taxes from local govts. other than a SAD or CSD – nutrition	41215
Sales and use tax from local government units other than a SAD or CSD	41220
Income taxes from local government units other than a SAD or CSD	41230
Penalties and interest on taxes from local govts. other than a SAD/CSD	41240
Revenue in lieu of taxes from local govts. other than a SAD or CSD	41280
Other taxes from local governmental units other than a SAD or CSD	41290
Tuition	41300
Tuition from individuals	41310
Tuition from individuals – regular elementary	41311
Tuition from individuals – regular secondary	41313
Tuition from individuals – special elementary	41314
Tuition from individuals – special secondary	41316
Tuition from individuals – adult education	41317
Tuition from individuals – career and technical education	41318
Tuition from other school administrative units within the State	41321
Tuition from other school admin units w/in the State – regular elementary	41322
Tuition from other school admin units w/in the State – regular secondary	41324
Tuition from other school admin units w/in the State – special elementary	41325
Tuition from other school admin units w/in the State – special secondary	41327
Tuition from other school admin units w/in the State – career and tech ed.	41328
Tuition from other school admin units w/in the State – adult education	41329

Tuition from school administrative units outside the State	41331
Tuition from other school admin units outside State – regular elementary	41332
Tuition from other school admin units outside State – regular secondary	41334
Tuition from other school admin units outside State – special elementary	41335
Tuition from other school admin units outside State – special secondary	41337
Tuition from other school admin units outside State – career and tech. ed.	41338
Tuition from other school admin units outside State – adult education	41339
Tuition from other private sources (other than individuals)	41340
Tuition from other private sources – regular elementary	41341
Tuition from other private sources – regular secondary	41343
Tuition from other private sources – special elementary	41344
Tuition from other private sources – special secondary	41346
Tuition from other private sources – career and tech. education	41348
Tuition from other private sources – adult education	41349
Summer school	41360
Summer school tuition – regular elementary	41361
Summer school tuition – regular secondary	41363
Driver education fees	41370
Career and technical education assessments	41380
Career and technical education assessments – adult education	41385
Tuition from other government sources with the State	41390
Tuition from other govt. sources with the State – regular elementary	41391
Tuition from other govt. sources with the State – regular secondary	41393
Tuition from other govt. sources with the state – special elementary	41394
Tuition from other govt. sources with the State – special secondary	41396
Tuition from other govt. sources with the State – career and tech. education	41397
Transportation fees	41400
Transportation fees from individuals	41410
Transportation fees from other government sources within State	41420
Transportation fees from other school admin. units within State	41421
Transportation fees from other government sources outside State	41430
Transportation fees from other school units outside State	41431
Transportation fees from other private sources	41440
Investment income	41500
Interest on investments	41510
Dividends on investments	41520
Net increase in the fair value of investments	41530
Realized gains (losses) on investments	41531
Unrealized gains (losses) on investments	41532
Investment income from real property	41540

Food service revenue	41600
Daily sales – reimbursable programs	41610
Daily sales – school lunch program	41611
Daily sales – school breakfast program	41612
Daily sales – special milk program	41613
Daily sales – after school program	41614
Daily sales – non-reimbursable programs	41620
Special functions	41630
Daily sales – summer food program	41650
Activities	41700
Activities – elementary co and extra curricular activities	41701
Activities – secondary co and extra curricular activities	41702
Admissions	41710
Admissions – elementary event admission receipts	41711
Admissions – secondary event admission receipts	41712
Bookstore sales	41720
Student organization membership dues and fees	41730
Fees	41740
Revenues from enterprise activities	41750
Other activity income	41790
Revenue from community service activities	41800
Other revenue from local sources	41900
Rentals	41910
Contributions and donations from private sources	41920
Contributions and donations from private sources	41921
Contributions and donations from private sources	41922
Contributions and donations from private sources	41923
Contributions and donations from private sources	41924
Contributions and donations from private sources	41925
Contributions and donations from private sources	41927
Contributions and donations from private sources	41928
Contributions and donations from private sources – adult education	41929
Gain or losses on sale of capital assets	41930
Textbook sales and rentals	41940
Textbook sales	41941
Textbook rentals	41942

Miscellaneous revenues from other school administrative units	41950
Misc. revenues from other school administrative units w/in State	41951
Misc. revenues from other school administrative units outside State	41952
Misc. revenues from other school admin. units w/in State – special ed.	41953
Misc. revenues from other school admin. units w/in State – career and tech.	41954
Misc. revenues from other school admin. units outside State – adult ed.	41959
Miscellaneous revenue from other local government units	41960
Operating revenues	41970
Refund of prior year's expenditures	41980
Refund of prior year's expenditures – elementary	41981
Refund of prior year's expenditures – secondary	41982
Refund of prior year's expenditures – special elementary	41983
Refund of prior year's expenditures – special secondary	41984
Refund of prior year's expenditures – transportation	41985
Refund of prior year's expenditures – career and technical education	41986
Miscellaneous	41990
Miscellaneous – sales and refunds	41991
Miscellaneous – sales and refunds – transportation	41992
Miscellaneous – sales and refunds – career and technical education	41993
Miscellaneous – sales and refunds – elementary special education	41994
Miscellaneous – sales and refunds – secondary special education	41995
Miscellaneous – sales and refunds – school nutrition	41996
Miscellaneous – sales and refunds – local only debt service	41997
Revenue from intermediate sources	42000
Unrestricted grants-in-aid	42100
Restricted grants-in-aid	42200
Revenue in lieu of taxes	42800
Revenue for/on behalf of the school administrative unit	42900
Revenue from State sources	43000
Unrestricted grants-in-aid	43100
State share of the total cost of funding K-12 public education	43111
Special education receipts from the State	43120
State agency client receipts – special elementary	43121
State agency client receipts – special secondary	43123
State ward receipts – special elementary	43124
State ward receipts – special secondary	43126
Plantation interest	43130
Facility assessment reimbursement	43140
Reimbursement for distinguished educator	43160

Restricted grants-in-aid	43200
University of Maine, Muskie School of Public Service – MPandQ grant	43201
Maine Children's Trust Fund	43214
Dental program – human services	43215
Eye care – human services	43216
Tobacco settlement	43217
J Jag grant	43218
Day treatment program	43219
Maine Arts Commission grants	43221
Web start up grants	43228
Maine Math and Science Alliance grants	43229
Restricted grants-in-aid – ASPIRE for adult education programs	43239
Reimbursement for adult education programs	43240
School based child care	43241
Per pupil professional development	43244
Teen sexuality awareness program	43245
Rape crisis	43246
School meal reimbursement	43250
Maine nutrition network	43251
State non-food assistance	43257
Essential substance abuse prevention services	43263
One Maine grant	43264
Agriculture and natural resources	43265
Innovative grants	43270
Teacher of the year grant	43271
CAP building a team	43280
Reading recovery	43281
Miscellaneous receipt	43290
Maine school and library network	43291
Receipts from the university system	43295
Miscellaneous receipt – Great Maine Schools	43296
Miscellaneous receipt – USM stocking healthy snacks	43297
Revenue in lieu of taxes	43800
Revenue for/on behalf of the school administrative unit	43900
Revenue from federal sources	44000
Unrestricted grants-in-aid received direct from federal government	44100
Unrestricted grants-in-aid received from federal through State	44200
Restricted grants-in-aid direct from federal government	44300
Maine Indian education – ESEA Title IX	44322
Maine Indian education – Bureau of Indian Affairs	44323
Impact aid	44326
FEMA	44328
E-rate	44340
After school snack program	44370
Summer food service program operating revenue	44380
Small rural school achievement grant	44390

Restricted grants-in-aid received from federal through State	44500
Even start	44501
Even start for migrant education	44502
Comprehensive school reform	44503
Priority schools	44504
Fund for improvement of education	44505
Advanced placement program	44506
Smaller learning communities grant	44507
Title I accountability grant	44509
English language acquisition grants	44512
Reading first	44513
Consortium incentive grant	44514
Migrant education	44515
Title I program for neglected and delinquent children	44516
Disadvantaged	44517
Open – but in use on current EF-M-45	44518
Teacher quality enhancement pilot sites	44519
Improving teacher quality	44520
Title IIA improving teacher quality	44525
Gear-up	44528
Perkins	44529
Career and technical education – basic	44530
Perkins Title IC grants	44532
Career and technical education – Perkins target area	44533
Career and technical education – adult	44534
Career and technical education – Perkins single parents	44535
Career and technical education – Perkins incarcerated	44536
Vocational education – Perkins sex equity	44537
Tech. prep education	44538
Adult basic education – corrections	44539
Adult basic education – special projects	44540
Adult basic education – State leadership	44541
Child nutrition program	44550
School lunch – regular	44551
School lunch – reduced	44552
School lunch – free	44553
School breakfast	44554
Special milk	44555
Non-food assistance	44557
Payments in lieu of commodities	44558

Special education administrative grant	44560
Special education discretionary	44561
Local entitlement	44562
Preschool handicapped	44563
Special ed. capacity building and improvement	44564
Special education – supervision enhancement	44565
Assistive technology	44566
Infants and children	44567
Education for homeless children and youth	44568
Special education – State improvement/personnel development	44569
Educational technology State grants	44570
Technology literacy	44571
WWATCH	44572
Robert Byrd honors scholarship program	44573
Refugee State school impact grant	44574
Foreign language assistance grant	44575
Educational technology competitive grant	44576
21 st century community learning centers	44577
Safe and drug free – community services for expelled students	44578
Youth media grant	44579
Physical activity grant	44580
Adult education	44581
Adult English literacy	44582
Community and school health promotion	44583
Disease prevention	44584
Maine care/Medicaid	44585
Student leadership HIV prevention project grant	44586
School health grant part A	44587
Learn and serve America – formula grant	44588
Learn and serve America – national grant	44589
Rural low income schools grant	44590
Innovative education program strategies	44591
Rape crisis grant	44594
State assessments and enhanced assessment systems	44595
Katrina hurricane relief grant for displaced students	44598
Miscellaneous federal grants	44599
Grants-in-aid from the federal government through other agencies	44700
WIA youth activities	44710
Safe and drug free schools and communities grant	44720
Miscellaneous federal grant – Department of Homeland Security	44740
PEP grant	44751
Revenue in lieu of taxes	44800
Impact aid	44810
Revenue for/on behalf of the school administrative unit	44900

Other financing sources	45000
Issuance of bonds	45100
Bond principal	45110
Premium or discount on the issuance of bonds	45120
Fund transfers	45200
Fund transfers – general fund	45201
Fund transfers – capital project funds	45202
Fund transfers – special revenue funds	45203
Fund transfers – school lunch fund	45204
Fund transfers – adult education	45205
Fund transfers – minor capital projects	45206
Fund transfers – student activity funds	45207
Proceeds from the disposal of real or personal property	45300
Insurance proceeds – real property	45301
Insurance proceeds – other	45302
Proceeds from the disposal of real or personal property – sale of bus	45305
Loan proceeds	45400
Loans for bus purchases	45420
Loans for repairs and replacement	45430
Loans for building projects	45440
Capital lease proceeds	45500
Other long-term debt proceeds	45600
Other items	46000
Capital contributions	46100
Amortization of premium on issuance of bonds	46200
Special items	46300
Extraordinary items	46400

Municipal Expenditures - Object Codes

Personal Services – Salaries and Wages (50100-50199)

Department head wages	50101
Supervisory wages	50102
Non-supervisory wages	50103
Clerical wages	50104
Elected officials	50107
Stipends paid	50108
Police investigators wages	50110
Police patrolman wages	50111
Police dispatcher wages	50112
Crossing guards and animal control wages	50113
COPS grant officers	50114
Police outside assignment wages	50115
Firefighter/EMT wages	50120
Temporary/seasonal wages	50130
Laborer wages	50140
Equipment operator wages	50141
Truck driver wages	50142
Mechanic wages	50143
Overtime wages	50150
Holiday payment of wages	50151
Call time wages	50152
Other non-classified wages	50160

Employee Benefits (50200-50299)

Unemployment compensation	50201
Workers compensation insurance	50202
Disability insurance	50203
Municipal pension retirees	50210
Deferred compensation	50211
Maine State retirement	50212
Health insurance	50220
Dental insurance	50221
FICA taxes	50230
Medicare taxes	50231
Medical testing	50240
Employee safety program	50250
Other employee assistance programs	50251
Other employee benefits	50260

Supplies (50300-50399)

Office supplies	50301
General supplies	50302
Agricultural supplies	50303
Computer supplies	50304
Books and periodicals	50305
Postage	50306
Copier fees	50307
Sand and gravel	50310
Chemicals	50311
Cleaning supplies	50320
Aggregates	50330
Asphalt – cold patch	50331
Street supplies	50332
Signs	50333
Construction materials	50334
Heating fuel	50340
Oils and lubricants	50341
Tool allowance	50350
Clothing/boot allowance	50351
Minor equipment	50360
Athletic equipment	50361
Computer software	50362
Guard rails	50363
Vehicle consumables	50370
Gas and oil	50371
Uniforms/safety equipment	50380
Program clothing	50381
Other miscellaneous supplies	50390

Purchased Professional and Technical Services (50400-50499)

Professional employee training and development	50401
Dues and memberships	50402
Laundry service	50410
Meal allowance	50411
DSL/technology fees	50420
Filing fees/licenses/permits	50430
Food assistance	50440
Fuel assistance	50441
Electricity assistance	50442
Water/sewer assistance	50443
Burial assistance	50444
Medical assistance	50445
Rental assistance	50446
Clothing assistance	50447
Telephone assistance	50448
Legal expense	50450
Other contracted professional services	50451

Audit services	50452
Monitoring costs/lab analysis	50460
Deed services	50470
Fire prevention	50480
Fire investigation	50481
Fire alarm maintenance	50482
Special investigations	50485
Comprehensive plan	50490

Purchased Property Services (50500-50599)

Municipal vehicle repairs	50501
Staff vehicle operation	50502
Electricity	50510
Water usage fees	50511
Telephone	50512
Building repairs and maintenance	50520
Phone maintenance	50521
Renting land and buildings	50530
Renting land and buildings – lease purchases	50531
Rentals of computer and related equipment	50532
Rental of software	50533
Rentals of other equipment	50534
General repairs and maintenance	50540
Electronic equipment repair	50541
Solid waste tipping fees	50550
Solid waste curbside collection	50551
Hazardous waste collection	50552
Universal waste collection	50553
Recycling curbside collection	50555
Processing/disposal/trucking	50556
Road striping	50560

Other Purchased Services (50600-50699)

Liability insurance	50601
Public officials' liability insurance	50602
Vehicle/auto insurance	50603
Other insurance	50605
Travel	50610
Advertising	50620
Printing	50621
Special programs	50630

<i>Property (50700-50799)</i>	
Land and land improvements	50701
Buildings	50705
Equipment	50710
Equipment –vehicles	50720
Equipment – furniture and fixtures	50730
Equipment – technology related hardware	50740
Equipment – technology software	50741
Other equipment	50750
Infrastructure – communication	50760
Historic preservation	50780
Depreciation expense	50790

<i>Debt Service (50800-50899)</i>	
Redemption of principal	50801
Interest expense	50805
GOB agent fees	50806
Amortization of bond issuance and other debt related costs	50810
Amortization of premium and discount on issuance of bonds	50811
Capital lease payments	50820

<i>Miscellaneous Items (50900-50950)</i>	
Tax abatements	50901
Internet activity fees	50905
Public agency funding	50910
County tax	50920
Tax overlay	50930
Net decrease in fair value of investments	50940

<i>Other Items (50951-50999)</i>	
Fund transfers out	50951

Education Expenditures - Object Codes

Personal services – salaries	51000
Personal services – salaries paid to professional	51010
Personal services – salaries paid to instructional aides/assistants	51020
Personal services – salaries paid to Ed Tech I	51021
Personal services – salaries paid to Ed Tech II	51022
Personal services – salaries paid to Ed Tech III	51023
Personal services – salaries paid to administrators	51040
Personal services – salaries paid to assistant administrators	51050
Personal services – other professional salaries	51060
Personal services – salaries of regular employees	51100
Personal services – salaries of regular employees – managers	51170
Personal services – salaries of regular employees	51180
Personal services – salaries of groundskeepers	51181
Personal services – salaries of maintenance workers	51182
Personal services – salaries paid to others	51190
Personal services – salaries of temporary employees	51200
Personal services – salaries paid to temporary tutors	51210
Personal services – salaries paid to temporary substitutes	51230
Personal services – overtime wages	51300
Personal services – overtime wages for professionals	51310
Personal services – overtime for instructional aides/assistants	51320
Personal services – overtime wages for administrators	51340
Personal services – overtime wages for regular employees	51380
Personal services – salaries for sabbatical leave	51400
Personal services – salaries for sabbatical leave – professional employees	51410
Personal services – salaries for sabbatical leave – instructional aides/asst	51440
Personal services – salaries for sabbatical leave – regular employees	51480
Personal services – stipends paid	51500
Personal services – stipends paid department heads	51510
Personal services – stipends paid curriculum work	51520
Personal services – stipends paid standards based system work	51530
Personal services – stipends paid athletic stipends	51540
Personal services – stipends paid activity stipends	51550
Personal services – stipends paid – teacher leader	51560
Personal services – stipends paid – teacher mentor	51570
Personal services – stipends paid – other	51590

Personal services – employee benefits	52000
Personal services employee benefits – professionals	52010
Personal services employee benefits – instructional aides/assistants	52020
Personal services employee benefits – substitutes and tutors	52030
Personal services employee benefits – administrators	52040
Personal services employee benefits – assistant administrators	52050
Personal services employee benefits – other professionals	52060
Personal services employee benefits – managers	52070
Personal services employee benefits – regular employees	52080
Personal services – employee benefits for other employees	52090
Personal services employee benefits – group insurance	52100
Personal services employee benefits – emp. stipends other group ins.	52101
Personal services employee benefits – group health ins. professionals	52110
Personal services employee benefits – group ins. professionals – other	52111
Personal services employee benefits – group health ins. inst. aid/asst.	52120
Personal services employee benefits – instructional aid/asst. – other group	52121
Personal services employee benefits – group health ins. subs/tutors	52130
Personal services employee benefits – subs/tutors other group insurance	52131
Personal services employee benefits – group health ins. administrators	52140
Personal services employee benefits – administrators other group ins.	52141
Personal services employee benefits – group health ins. asst. admin.	52150
Personal services employee benefits – asst. admin. group insurance	52151
Personal services employee benefits – group health ins. other profess.	52160
Personal services employee benefits – other professionals group ins.	52161
Personal services employee benefits – group health insurance – managers	52170
Personal services employee benefits – other group insurance – managers	52171
Personal services employee benefits – group health insurance – regular	52180
Personal services employee benefits – other group ins. – regular employee	52181
Personal services employee benefits – group health insurance – others	52190
Personal services employee benefits – other group insurance – others	52191
Personal services employee benefits – social security/Medicare – stipends	52200
Personal services employee benefits – social sec./Medicare – professionals	52210
Personal services employee benefits – social sec./Medicare – aides/asst.	52220
Personal services employee benefits – social sec./Medicare – subs./tutors	52230
Personal services employee benefits – social sec./Med. – administrators	52240
Personal services employee benefits – social sec./Med. – asst. admin.	52250
Personal services employee benefits – social sec./Med. – other profess.	52260
Personal services employee benefits – social sec./Medicare – managers	52270
Personal services employee benefits – social sec./Medicare – regular emp.	52280
Personal services employee benefits – social sec./Med. – other employees	52290

Personal services employee benefits – retirement cont. – stipends	52300
Personal services employee benefits – retirement cont. – professionals	52310
Personal services employee benefits – retirement cont. – aides/assts.	52320
Personal services employee benefits – retirement cont. – subs/tutors	52330
Personal services employee benefits – retirement cont. – administrators	52340
Personal services employee benefits – retirement cont. – asst. admin.	52350
Personal services employee benefits – retirement cont. – other profess.	52360
Personal services employee benefits – retirement cont. – managers	52370
Personal services employee benefits – retirement cont. – regular emp.	52380
Personal services employee benefits – retirement cont. – other emp.	52390
Personal services employee benefits – on behalf payments	52400
Personal services employee benefits – on behalf payments – professionals	52410
Personal services employee benefits – on behalf payments – aides/assts.	52420
Personal services employee benefits – on behalf payments – subs./tutors	52430
Personal services employee benefits – on behalf payments – administrator	52440
Personal services employee benefits – on behalf payments – asst. admin.	52450
Personal services employee benefits – on behalf payments – other profess.	52460
Personal services employee benefits – on behalf payments – managers	52470
Personal services employee benefits – on behalf payments – regular emp.	52480
Personal services employee benefits – on behalf payments – other emp.	52490
Personal services employee benefits – tuition reimbursement	52500
Personal services employee benefits – tuition reimb. – professionals	52510
Personal services employee benefits – tuition reimb. – aides/assistants	52520
Personal services employee benefits – tuition reimb. – substitutes/tutors	52530
Personal services employee benefits – tuition reimb. – administrators	52540
Personal services employee benefits – tuition reimb. – asst. admin.	52550
Personal services employee benefits – tuition reimb. – other profess.	52560
Personal services employee benefits – tuition reimb. – managers	52570
Personal services employee benefits – tuition reimb. – regular employees	52580
Personal services employee benefits – tuition reimb. – other employees	52590
Personal services employee benefits – unemploy. comp. – stipends	52600
Personal services employee benefits – unemploy. comp. – professionals	52610
Personal services employee benefits – unemploy. comp. – aides/assts.	52620
Personal services employee benefits – unemploy. comp. – subs/tutors	52630
Personal services employee benefits – unemploy. comp. – administrators	52640
Personal services employee benefits – unemploy. comp. – asst. admin.	52650
Personal services employee benefits – unemploy. comp. – other profess.	52660
Personal services employee benefits – unemploy. comp. – managers	52670
Personal services employee benefits – unemploy. comp. – regular emp.	52680
Personal services employee benefits – unemploy. comp. – other emp.	52690

Personal services employee benefits – workers comp. – stipends	52700
Personal services employee benefits – workers comp. – professionals	52710
Personal services employee benefits – workers comp. – aides/assts.	52720
Personal services employee benefits – workers comp. – subs./tutors	52730
Personal services employee benefits – workers comp. – administrators	52740
Personal services employee benefits – workers comp. – asst. admin.	52750
Personal services employee benefits – workers comp. – other profess.	52760
Personal services employee benefits – workers comp. – managers	52770
Personal services employee benefits – workers comp. – regular emp.	52780
Personal services employee benefits – workers comp. – other employee	52790
Personal services employee benefits – health benefits	52800
Personal services employee benefits – health benefits – professionals	52810
Personal services employee benefits – health benefits – aides/assts.	52820
Personal services employee benefits – health benefits – subs./tutors	52830
Personal services employee benefits – health benefits – administrators	52840
Personal services employee benefits – health benefits – asst. admin.	52850
Personal services employee benefits – health benefits – other profess.	52860
Personal services employee benefits – health benefits – managers	52870
Personal services employee benefits – health benefits – regular emp.	52880
Personal services employee benefits – health benefits – other employees	52890
Personal services employee benefits – other benefits	52900
Personal services employee benefits – other benefits – professionals	52910
Personal services employee benefits – other benefits – aides/assts.	52920
Personal services employee benefits – other benefits – subs./tutors	52930
Personal services employee benefits – other benefits – administrators	52940
Personal services employee benefits – other benefits – asst. admin.	52950
Personal services employee benefits – other benefits – other profess.	52960
Personal services employee benefits – other benefits – managers	52970
Personal services employee benefits – other benefits – regular emp.	52980
Personal services employee benefits – other benefits – other employee	52990
Purchased professional and technical services	53000
Purchased prof. and tech. svcs. – official administrative services	53100
Purchased prof. and tech. svcs. – superintendent	53110
Purchased prof. and tech. svcs. – administrative svcs. – fiscal	53120
Purchased prof. and tech. svcs. – professional educational services	53200
Purchased prof. and tech. svcs. – accreditation	53210
Purchased prof. and tech. svcs. – professional emp. training and develop.	53300
Purchased prof. and tech. svcs. – emp. training on student assessments	53310

Purchased prof. and tech. svcs. – other professional services	53400
Purchased prof. and tech. svcs. – assessment for administration	53410
Purchased prof. and tech. svcs. – other professional – architect and engineer	53420
Purchased prof. and tech. svcs. – other professional – a/e reimbursable	53421
Purchased prof. and tech. svcs. – other professional – environmental permit	53422
Purchased prof. and tech. svcs. – other professional – life cycle cost	53423
Purchased prof. and tech. svcs. – other professional – surveys and soil test	53424
Purchased prof. and tech. svcs. – other professional – site search	53425
Purchased prof. and tech. svcs. – other professional – bureau of general svc	53426
Purchased prof. and tech. svcs. – other professional – clerk of works	53427
Purchased prof. and tech. svcs. – other professional – owners rep	53428
Purchased prof. and tech. svcs. – other professional – commissioning	53429
Purchased prof. and tech. svcs. – other professional – ad. ed. contract svcs.	53430
Other professional services – special education contracted services	53440
Other professional services – legal services	53450
Other professional services – financial	53460
Other professional services – other	53490
Purchased prof. and tech. svcs. – technical services	53500
Purchased prof. and tech. svcs. – data processing and coding services	53510
Purchased prof. and tech. svcs. – other technical services	53520
Purchased prof. and tech. svcs. – other technical services – other	53590
Purchased property services	54000
Purchased property services – utility services	54100
Purchased property services – cleaning services	54200
Purchased property services – repair and maintenance services	54300
Purchased property services – non-technology related repairs and maint.	54310
Purchased property services – technology related repairs and maint.	54320
Purchased property services – software repairs and maintenance	54330
Purchased property services – other repairs and maintenance	54390
Purchased property services – rentals	54400
Purchased property services – renting land and buildings	54410
Purchased property services – renting land and buildings – lease purchase	54411
Purchased property services – rental of equipment and vehicles	54420
Purchased property services – rentals of computers and related equip.	54430
Purchased property services – rental of software	54432
Purchased property services – rentals of other equipment	54440
Purchased property services – rentals of other equipment	54445
Purchased property services – renting land and building – lease agreement	54450
Purchased property services – renting land and building – lease purchase	54451
Purchased property services – construction services	54500
Purchased property services – construction services – site development	54510
Purchased property services – other purchased property services	54900

Other purchased services	55000
Other purchased services – student transportation services	55100
Other purchased services – student transp. from school unit w/in State	55110
Other purchased services – student transp. from school unit outside State	55120
Other purchased services – room and board	55130
Other purchased services – student transp. from private sources	55140
Other purchased services – student transp. from other sources	55190
Other purchased services – insurance other than employee benefits	55200
Other purchased services – insurance – building and contents	55210
Other purchased services – communications	55300
Other purchased services – communications – postage	55310
Other purchased services – communications – telephone	55320
Other purchased services – advertising	55400
Other purchased services – printing and binding	55500
Other purchased services – tuition	55600
Other purchased services – tuition to other school units within State	55610
Other purchased services – tuition payment for K-2 targeted funds	55612
Other purchased services – tuition payment for instructional technology	55613
Other purchased services – tuition payment for standards based system	55614
Other purchased services – tuition to other school units outside State	55620
Other purchased services – tuition to private sources	55630
Other purchased services – tuition to educational svc agencies w/in State	55640
Other purchased services – tuition to ed. svc. agencies w/in State tech.	55643
Other purchased services – tuition to ed. svc. agencies w/in State stds.	55644
Other purchased services – tuition to ed. svc agencies outside State	55650
Other purchased services – tuition to charter schools	55660
Other purchased services – tuition to school admin. units – voucher prog.	55670
Other purchased services – tuition to private schools – insured value factor	55680
Other purchased services – tuition – other	55690
Other purchased services – food service management	55700
Other purchased services – travel	55800
Other purchased services – travel – mileage	55801
Other purchased services – travel – lodging	55802
Other purchased services – travel – meals	55803
Other purchased services – travel for professional development	55810
Other purchased services – adult education travel to State meetings	55830
Other purchased services – intereducational interagency purchased svcs.	55900
Other purchased services – services purchased from another w/in State	55910
Other purchased services – services purchased from another outside State	55920

General supplies	56000
General supplies – equip. and furniture – non-instructional/non-capitalize	56100
General supplies – instructional supplies – misc.	56105
General supplies – equipment and furniture – instructional/non-capitalize	56110
Supplies – instructional supplies – art	56120
Supplies – instructional supplies – family and consumer science	56121
Supplies – instructional supplies – tech. ed.	56122
Supplies – instructional supplies – science	56123
Supplies – instructional supplies – physical education	56128
Supplies – career and technical education minor capital equipment	56150
Supplies – energy	56200
Supplies – energy – natural gas	56210
Supplies – energy – electricity	56220
Supplies – energy – bottled gas	56230
Supplies – energy – oil	56240
Supplies – energy – coal	56250
Supplies – energy – gasoline	56260
Supplies – energy – other	56290
Supplies – food	56300
Supplies – food – food supplies	56310
Supplies – books and periodicals	56400
Supplies – books and periodicals – textbooks hardcover	56410
Supplies – books and periodicals – textbooks softcover	56420
Supplies – books and periodicals – periodicals	56430
Supplies – technology related supplies	56500
Supplies – audiovisual supplies	56600
Supplies – student transportation vehicle parts and supplies	56700
Supplies – construction supplies	56800
Supplies – other supplies	56900
Property	57000
Property – land and land improvements	57100
Property – buildings	57200
Property – equipment	57300
Property – equipment	57301
Property – equipment – machinery	57310
Property – machinery	57311
Property – equipment – vehicles other than student transportation	57320
Property – equipment – furniture and fixtures	57330
Property – furniture and fixtures	57331
Property – equipment – furniture and fixtures (built in)	57335
Property – equipment – technology related hardware	57340
Property – technology related hardware	57341

Property – equipment – technology software	57350
Property – technology software	57351
Property – student transportation vehicles	57360
Property – other equipment	57390
Property – other equipment	57391
Property – infrastructure	57400
Property – infrastructure – communication	57410
Property – depreciation	57900
Debt service and miscellaneous	58000
Debt service and miscellaneous – dues and fees	58100
Debt service and miscellaneous – bank fees	58110
Debt service and miscellaneous – Maine State billing fees	58120
Debt service and miscellaneous – adult education GED site fees	58130
Debt service and miscellaneous – school board conference fees	58140
Debt service and miscellaneous – fingerprinting fees	58150
Debt service and miscellaneous – judgments against the school unit	58200
Debt service and miscellaneous – debt related expenditures	58300
Debt service and miscellaneous – redemption of principal	58310
Debt service and miscellaneous – redemption of principal – lease	58311
Debt service and miscellaneous – interest – bonds or notes	58320
Debt service and miscellaneous – interest – lease	58321
Debt service and miscellaneous – amortization of bond issuance costs	58330
Debt service and miscellaneous – amortization of premium/discount	58340
Debt service and miscellaneous – co-curricular, extra curricular transp.	58500
Debt service and miscellaneous – miscellaneous expenditures	58900
Other items	59000
Other items – fund transfer out within school unit	59100
Other items – fund transfers out governmental agency	59110
Other items – fund transfers out – special revenue accounts	59120
Other items – fund transfers out – capital project accounts	59130
Other items – fund transfers out – student activity accounts	59140
Other items – fund transfers out – minor capital accounts	59150
Other items – fund transfers out – adult education accounts	59160
Other items – payments to escrow agents – defeasance of debt	59200
Other items – net decrease in the fair value of investments	59300
Other items – realized losses on investments	59310
Other items – unrealized losses on investments	59320
Other items – losses on the sale of capital assets	59400
Other items – special items	59500
Other items – extraordinary items	59600

OBJECT CODES – BALANCE SHEET ACCOUNTS

0000-0000-0000-00000-00-0

Note that the object segment of the string is also being utilized for balance sheet account designations. On the school side the first digit would merely be a zero with the other digits remaining the same.

On the municipal side the first digit is indicative of the following:

1= Asset account

2= Liability account

3= Fund balance/retained earnings/net assets

See Appendix A for definitions.

11010	Cash (including cash equivalents)
11020	Cash on hand
11030	Petty cash
11040	Change cash
11050	Cash with fiscal agents
11110	Investments
11120	Unamortized premium on investments
11130	Unamortized discount on investments
11140	Interest receivable – investments
11150	Accrued interest on investments purchased
11200	Taxes and liens receivable
11220	Estimated uncollectible taxes (allowance for uncollectible taxes)
11260	Interest and penalties receivable – taxes
11270	Allowance for uncollectible interest and penalties (credit)
11280	Unbilled accounts receivable
11290	Allowance for uncollectible unbilled accounts receivable (credit)
11310	Interfund loans receivable
11320	Interfund accounts receivable
11410	Intergovernmental receivable
11510	Loans receivable
11520	Allowance for uncollectible loans (credit)
11530	Other accounts receivable
11540	Allowance for uncollectible accounts receivable (credit)
11710	Inventories for consumption
11720	Inventories – for resale
11810	Prepaid items – charges
11910	Deposits
11920	Deferred expenditures/expenses
11930	Capitalized bond and other debt issue costs
11940	Premium and discount on issuance of bonds
11990	Other assets
12000	Capital assets
12110	Land and land improvements

12210 Site improvements
 12220 Accumulated depreciation on site improvements
 12310 Buildings and building improvements
 12320 Accumulated depreciation buildings and building improvements (credit)
 12410 Machinery and equipment
 12420 Accumulated depreciation – machinery and equipment (credit)
 12510 Works of art and historical treasures
 12520 Accumulated depreciation on works of art and historical treasures
 12610 Infrastructure
 12620 Accumulated depreciation – infrastructure (credit)
 12710 Construction in progress
 24010 Interfund loans payable
 24020 Interfund accounts payable
 24110 Intergovernmental accounts payable
 24210 Accounts payable
 24220 Claims and judgments payable
 24230 Warrants payable
 24310 Contracts payable
 24320 Construction contracts payable – retainage
 24330 Construction contracts payable
 24410 Matured bonds payable
 24420 Bonds payable – current
 24430 Unamortized premiums on issuance of bonds
 24440 Unamortized discounts on bonds (debit)
 24510 Loans payable
 24520 Lease obligations – current
 24550 Interest payable
 24610 Accrued salaries and benefits
 24612 Accrued salary and benefits – accrued sick leave
 24710 Payroll deductions and withholdings
 24720 Compensated absences payable – current
 24730 Accrued annual requirement contribution liability
 24810 Deferred revenue
 24910 Deposits payable
 24990 Other current liabilities
 25110 Bonds payable
 25130 Unamortized gain on debt refunding
 25210 Loans payable
 25310 Capital lease obligation
 25510 Compensated absences payable – non-current
 25610 Arbitrage rebate liability
 25620 Net pension obligation
 25630 Net post employment benefit obligation
 25900 Other long-term liabilities
 37110 Fund balance – reserved for inventory
 37120 Fund balance – reserved for prepaid items
 37130 Fund balance – reserved for encumbrances
 37140 Other reserved fund balance

37200	Fund balance – unreserved, designated (specify designation)
37210	Fund balance – unreserved, designated minor capital projects
37220	Fund balance – unreserved, designated major capital projects
37230	Designated reserve – regular education
37240	Designated reserve – special education
37300	Unreserved fund balance
37910	Net assets, invested in capital assets, net of related debt
37920	Net assets, restricted
37930	Net assets, unrestricted

COST CENTER

0000-0000-0000-00000-00-0

This segment of the account string identifies the individual cost center. DOE uses a 2 digit cost center structure.

- The DOE chart of accounts utilizes this portion of the string to identify cost centers and has issued a “required cost center codes report”. This report can be viewed at <http://www.maine.gov/education/data/handbook/handbookmenu.htm>. We have included these cost centers within our L.D. 1713 framework below.

The municipal side cost centers have been bolded below. This portion of the account string would not be utilized for the smaller municipalities that do not have school departments.

Elementary education	01-19
Secondary education	30-38
Other secondary education	39
Programs for adult/continuing education	40-49
Other educational organizations	50-59
General government	60
Health and welfare	63
Public safety	66
Public works	69
Culture and recreation	72
Economic development	75
Debt	78
Intergovernmental	81
All other municipal	83
Education – system wide costs	90
K-8 grade span costs	95
9-12 grade span costs	99

GAAP DISTRIBUTION

0000-0000-0000-00000-00-0

This portion of the account number is an addition to the DOE account number. It allows sorting by GAAP (generally accepted accounting principles) distribution for ease of financial statement preparation for the full accrual basis of accounting within the government-wide financial statements. The smaller municipalities without a school department would not utilize this portion of the account string.

General revenues	1
Program revenue – charges for services	2
Program revenue – operating grants and contributions	3
Program revenue – capital grants and contributions	4
Personnel expenditures	5
Operating expenditures	6
Capital expenditures	7
Full accrual	9

APPENDIX A

Detail of Municipal Departments and Object Codes

Fund – Program –	Department –	Object Code –	Cost Center –	GAAP Distribution
0000 0000	0000	00000	00	0 =20

The purpose of this Appendix is to further clarify the department and object codes of the municipal account structure string with definitions which includes revenues, expenditures and balance sheet accounts.

Explanation of Revenues – Municipal Departments

0000-0000-0000-00000-00-0

General taxes (0100) – Ad valorem and direct taxes collected such as real estate and personal property taxes and motor vehicle excise taxes.

Licenses and permits (0110) – License and permit revenues collected such as business licenses, building permits and hunting and fishing licenses.

Intergovernmental revenues (0120) – Revenues received from other governments (local, State, federal) such as federal operating grants, State revenue sharing, and local tax base sharing arrangements.

Charges for services (0130) – Revenues received from various services provided by the municipality such as zoning and subdivision fees, sewer inspection fees and general recreation program fees.

Other revenues (0140) – Revenues received from other miscellaneous sources not captured within the accounts previously defined such as investment earnings, rents and royalties and sale of municipal property.

Other financing sources (0150) – An increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends.

Explanation of Expenditures – Municipal Departments

0000-0000-0000-00000-00-0

General Government (0200-0299)

This is the administrative section of governmental activities. Under this function, the following programs or departments would exist:

Governing body/legislative (0201) – This would classify the costs for the Board of Selectmen or Council. It might include such things as stipends, elected officials insurance costs, etc.

Committees (0203) – This would classify the costs related to other boards – such as the planning board, budget committee, etc. It might include such expenditures as stipends, volunteer insurance, supplies, etc.

Municipal management (0205) – This would classify costs for the operation of town or city government. It would include salaries, operating costs, etc. of such things as the municipal/county clerk's office.

Elections (0207) – This would include such items as registrar's salary, supplies, etc.

Planning (0209) – This category would cover costs for economic development.

Finance/treasury (0211) – This category would cover the costs of the finance department such as the Tax Collector's and Treasurer's Office.

Assessment and revaluations (0213) – This category would cover the costs of the assessing function. It could include payment to employees or sub-contractors.

Code enforcement (0215) – This category would cover the cost of the code enforcement department and related activities.

Building inspection (0217) – This category would cover the costs of the building inspection department and related activities.

Legal/district attorney (0220) – This category would cover any legal/district attorney expenditures of the municipality or county government.

Deeds (0230) – This category is for county governments to record the activities of their deed recording processes.

Probate (0235) – This category is for county governments to record expenditures relating to their probate activities.

Judicial (0240) – This category is for county governments to record the activities of their court system.

Health and Welfare (0300-0399)

This segment will reflect the activities which provide health services and other assistance to residents. Small communities may only have costs for a health officer and general assistance. Larger governments may have health departments which provide medical and dental services.

Health (0301) – This may be the cost of the health officer's stipend and any supplies or may be the costs of the health department.

General assistance (0303) – The cost of running the general assistance program.

Public Safety (0400-0499)

This segment will reflect activities which enhance the safety of the citizens and provides emergency assistance as needed. Some municipalities have historically included code enforcement in this segment. Although we understand the reasoning behind this inclusion, we believe that code enforcement should be included in the general administration portion of the chart. Not all municipalities will have activity in all departments.

Police/sheriff (0401)

Fire (0403)

Emergency assistance (such as ambulatory services) (0405)

Street lights (0407)

Animal control (0409)

Harbormaster (0411)

Jails (0420)

Communications (E911, PSAP's) (0430)

Emergency management (0440)

Public Works (0500-0599)

This segment will reflect activities which maintain the municipality's infrastructure and non-building or equipment assets.

Roads (0501) – This will include the maintenance costs of roads as well as snow removal, dust control, etc.

Bridges (0503) – This will include the maintenance costs for bridges. For many smaller municipalities, this segment may not be used – as it is difficult to separate bridge surface maintenance from regular road maintenance.

Water and sewer (0505) – This segment would reflect the maintenance activities of water and sewer infrastructure.

Waste management (0507) – This segment includes trash removal.

Culture and Recreation (0600-0699)

This segment will reflect the activities the municipality “sponsors” or supports in the area of culture and recreation.

Libraries (0601)

Parks (0603)

Recreation (0605)

Other enterprise (0620) – such as golf courses, civic centers and ice rinks.

Economic Development (0700-0799)

This segment will reflect the activities related to community development.

Community development (0701)

Debt (0800-0849)

This segment will reflect all expenditures and/or related costs for acquisition and repayment of debt including all enterprise fund debt.

Debt (0801)

Intergovernmental (0850-0899)

This segment will reflect monies “moved between” governmental entities. In most municipalities, this will be the county tax assessment.

County tax (0851)

All Other (0900-0999)

This is a “catch-all” category for anything which doesn't fit elsewhere.

Cemeteries (0901) – this reflects the maintenance and upkeep of permanent resting places.

Airports (0910)

Public agencies (0920)

Other (0950)

Education (1000-9999)

This segment may be used to record the payments to the SAD or CSD. For those of us who have municipal school departments, it can be used to record the amount of taxes generated for the education allocation.

Explanation of Revenues – Municipal Object Codes

0000-0000-0000-00000-00-0

General Taxes (40000-40099)

Real estate and personal property tax revenue (40000) – are ad valorem taxes levied on an assessed valuation of real and personal property. The distinguishing characteristics of general property taxes are that the revenues are (1) derived from taxes, (2) levied by the government reporting entity, and (3) assessed on the general property.

In lieu of property taxes (40002) – are direct taxes (1) assessed and levied on a valuation other than the general assessed valuation usually applied in the case of privately owned real property or (2) calculated at a specified rate per unit.

Change in deferred property tax revenue (40003) – is utilized to post the change in the deferred property tax balance from one fiscal year to the next.

Motor vehicle excise taxes (40020) – are imposed upon the annual registration of a motor vehicle based on the valuation amount of the vehicle and a statewide rate, which is reduced each year for the first 6 years that the vehicle is owned.

Boat excise taxes (40021) – are imposed upon the annual registration of motorized boats at a statewide established rate depending on the size of the boats motor.

Penalties and interest on delinquent taxes (40030) – are amounts assessed as penalties for the payment of taxes after their due date, and the interest charged on delinquent taxes from their due date to the date of actual payment.

Other taxes (40040) – are any other tax amounts collected not captured within the other account titles listed above. If the dollar amounts collected are going to be substantial, then another revenue account should be created for that revenue specifically.

Licenses and Permits (40100-40199)

Business licenses (40100) – are revenues from business and occupations that must be licensed before doing business within the government's jurisdiction.

Building permits (40110) – are revenues from residential and commercial construction within the government's jurisdiction that must be paid in order to receive a building permit within the community.

Franchise fees (40112) – are imposed on the privilege of using public property for private purposes.

Plumbing permits (40114) – are revenues from residential and commercial plumbing installations within the government's jurisdiction that must be paid in order to receive a plumbing permit within the community.

Electrical inspection fees (40115) – are revenues from residential and commercial inspections of electrical components and systems before being able to obtain an occupancy permit of the respective dwelling.

Victualers licenses (40120) – are revenues from businesses within the government's jurisdiction that must be licensed in order to sell and allow consumption of alcohol on their premises.

Animal licenses (40130) – are revenues derived from dog owners within the government's jurisdiction that must be registered.

Marriage licenses (40140) – are revenues derived from residents within the government's jurisdiction that are intending to be married and need a license to do so.

Hunting and fishing licenses (40150) – are revenues from licenses issued to residents residing within the government's jurisdiction in order to be able to hunt and fish.

Motor vehicle fees (40160) – are revenues collected from fees charged to register motor vehicles within the government's jurisdiction other than the excise taxes.

Other licenses and permits (40170) – are any other license or permits collected not captured within the other account titles listed above. If the dollar amounts collected are going to be substantial, then another revenue account should be created for that revenue specifically.

Intergovernmental Revenues (40200-40299)

Federal operating grants (40200) – are revenues received from the federal government to be used or expended for a specified purpose, activity or facility.

Federal capital grants (40201) – are revenues received that are restricted by the grantor for the acquisition and/or construction of capital assets.

Other federal revenues (40202) – are revenues received from the Federal Government not captured within the accounts above. If the dollar amount collected is going to be substantial then another revenue account should be created for that revenue specifically.

State operating grants (40220) – are revenues received from the State government to be used or expended for a specified purpose, activity or facility.

State capital grants (40221) – are revenues received that are restricted by the grantor for the acquisition and/or construction of capital assets.

State revenue sharing (40226) – are revenues received from the State that are based on an allocation of sales taxes collected by the State within the government's jurisdiction and then remitted back.

Urban road initiative program (URIP) (40227) – are revenues received from the State to be used for the maintaining of certain roads within the government's jurisdiction.

General assistance reimbursements (40228) – are revenues received from the State that are in reimbursement of actual general assistance payments made to residents within the government's jurisdiction.

Homestead exemption (40230) – are revenues received from the State to reimburse for a portion of the homestead exemptions granted within the government's jurisdiction.

Other State revenues (40231) – are revenues received from the State government not captured within the accounts above. If the dollar amount collected is going to be substantial then another revenue account should be created for that revenue specifically.

Local tax base sharing arrangements (40250) – are property tax revenues received from other local governments as determined by an existing tax base sharing arrangement.

Other local government reimbursements (40251) – are revenues received from other local governments not captured within the accounts above. If the dollar amount collected is going to be substantial, then another revenue account should be created for that revenue specifically.

Municipal assessments (40270) – are revenues charged by the county proportionately, based on State valuation, to reimburse for the county services they provide to municipalities.

Other intergovernmental revenues (40280) – are revenues received from other governments not captured within the accounts above. If the dollar amount collected is going to be substantial, then another revenue account should be created for that revenue specifically.

Charges for Services (40300-40399)

These are charges for current services (as defined by the account name) exclusive of revenues of proprietary funds.

Court cost fees and charges (40300)

Zoning and subdivision fees (40301)

Printing and duplicating services (40302)

Other general government charges (40303) – those not covered in previous account names. If the amount collected is going to be substantial then another revenue account should be created for that revenue specifically.

Special police services (40310)

Special fire protection services (40311)

Correctional fees (40312)

Protective inspection fees (40313)

False alarm fees (40314)

Other public safety charges (40315) – those not covered in previous account names. If the amount collected is going to be substantial then another revenue account should be created for that revenue specifically.

Sewerage charges (40320)

Street sanitation charges (40321)

Refuse collection charges (40322)

Sewer inspection fees (40323)

Other sanitation charges (40324) – those not covered in previous account names. If the amount collected is going to be substantial, then another revenue account should be created for that revenue specifically.

Vital statistics (40330)

Health and inspection fees (40331)

Hospital fees (40332)

Clinic fees (40333)

Animal control and shelter fees (40334)

Other health charges (40335) – those not covered in previous account names. If the amount collected is going to be substantial, then another revenue account should be created for that revenue specifically.

Institutional charges (40340)

Other welfare charges (40341) – those not covered in previous account names. If the amount collected is going to be substantial, then another revenue account should be created for that revenue specifically.

General recreation program fees (40350)

Golf fees (40351)

Swimming pool fees (40352)

Playground fees (40353)

Park and recreation concessions (40354)

Auditorium use fees (40355)

Library use fees (40356)

Zoo charges (40357)

Other culture and recreation charges (40358) – those not covered in previous account names. If the amount collected is going to be substantial, then another revenue account should be created for that revenue specifically.

Other Revenues (40400-40499)

Court fines (40400) – are monies derived from the fines and penalties imposed by the Court for the commission of statutory offenses, violation of lawful administrative rules and regulations and for the neglect of official duty.

Library fines (40401) – are monies derived from the fines and penalties imposed by the Library for the commission of statutory offenses, violation of lawful administrative rules and regulations and for the neglect of official duty.

Special service assessments (40405) – are amounts levied against certain properties to defray all or part of the cost of service deemed to benefit primarily those properties.

Special capital improvement assessments (40406) – are amounts levied against certain properties to defray all or part of the cost of a specific capital improvement.

Investment earnings (40410) – are compensation for the use of financial resources over a period of time.

Rents and royalties (40411) – are financial resources derived from the use by others of the government's tangible and intangible assets.

Contributions and donations from private sources (40420) – are financial resources provided by private contributors.

Contributions from property owners – special assessments (40421) – are resources provided by the issuance of special assessment debt for which the government is not obligated in any manner.

Sale of municipal assets (40430) – are financial inflows from the sale or disposition of capital assets.

Sale of municipal property (40431) – are financial inflows from the sale or disposition of municipal owned real estate.

Insurance claims and refunds (40440) – are revenues received from various insurance claims made and refunds received during the year.

Miscellaneous other revenues (40450) – are revenues received from other miscellaneous sources not captured within the accounts above. If the dollar amount collected is going to be substantial then another revenue account should be created for that revenue specifically.

Other Financing Sources (40500-40599)

Interfund transfers in (40500) – (specify fund) are financial inflows from other funds of the government reporting entity that are not classified as interfund services provided and used, reimbursements or loans.

General obligation bonds issued (40520) – is the face amount of general obligation bond debt, which is often different from the financial resources provided because of discounts and premiums resulting from market conditions or bond issuance costs.

Special assessment bonds issued (40521) – is the face amount of special assessment bond debt, which is often different from the financial resources provided because of discounts and premiums resulting from market conditions or bond issuance costs.

Special assessment debt with government commitment issued (40522) – is the face amount of special assessment bond debt with government commitment, which is often different from the financial resources provided because of discounts and premiums resulting from market conditions or bond issuance costs.

Other bonds issued (40523) – is the face amount of other bonded debt, which is often different from the financial resources provided because of discounts and premiums resulting from market conditions or bond issuance costs.

Refunding bonds issued (40524) – is the face amount of refunding bond debt, which is often different from the financial resources provided because of discounts and premiums resulting from market conditions or bond issuance costs.

Premiums on bonds sold (40525) – That amount which the bond is sold for above face value of the bond instrument.

Capital leases (40526) – is the net present value of the minimum lease payments of the lease.

Special items (unusual OR infrequent) (40540) – result from significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.

Extraordinary items (unusual AND infrequent) (40550) – are transactions or other events that are both unusual in nature and infrequent in occurrence.

Capital contributions (40560) – are contributions to permanent or term endowments, including those reported in permanent funds.

Explanation of Expenditures – Municipal Object Codes

0000-0000-0000-00000-00-0

Personal Services – Salaries and Wages (50100-50199)

This segment will reflect the cost of employees such as supervisory wages, non-supervisory wages, clerical wages, labor wages, etc.

Employee Benefits (50200-50299)

This segment will reflect the cost of employee benefits – including, but not limited to, worker's compensation, retirement benefits, health insurance, FICA and Medicare, etc.

Supplies (50300-50399)

This segment includes supplies of all types – including heating fuel, gasoline, and postage. GFOA's definition is “amounts paid for items which are consumed or deteriorated through use or which lose their identity through fabrication or incorporation into different or more complex units or substances.

Purchased Professional and Technical Services (50400-50499)

This segment will reflect services provided by subcontractors such as dues and memberships, audit services, professional employee training and development, etc.

Purchased Property Services (50500-50599)

This segment will include utility costs, repairs and maintenance, lease costs, etc.

Other Purchased Services (50600-50699)

This segment would include items such as insurance, advertising, travel, phone and internet service, etc.

Property (50700-50799)

This segment will record the cost of acquiring or constructing capital assets as well as the related depreciation expense.

Debt Service (50800-50899)

This segment will record all expenditures related to debt service such as redemption of principal, interest, capital lease expenses, etc.

Miscellaneous Items (50900-50950)

This segment will record other municipal type expenditures such as tax abatements, public agency funding, county tax, tax overlay and net decrease in fair value of investments.

Other Items (50951-50999)

This segment will record all other expenditures – including transfers to reserve accounts.

Explanation of Balance Sheet Object Codes

0000-0000-0000-00000-00-0

- 11010 Cash (including cash equivalents).** Currency, coins, checks, money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash or demand deposits with financial institutions. Cash equivalents are short-term highly liquid investments including Treasury bills, commercial paper, and money market funds. This account includes certain securities (e.g., Treasury bills) that are classified as investments in the notes to the financial statements to disclose credit and market risks.
- 11020 Cash on hand.** Currency, coins, checks, postal and express money orders and bankers' drafts on hand.
- 11030 Petty cash.** Currency and coins set aside to make change or pay small obligations when the issuance of a formal voucher or check is not cost-effective.
- 11040 Change cash.** A sum of money set aside to make change.
- 11050 Cash with fiscal agents.** Deposits with fiscal agents, such as commercial banks, typically for the payment of bonds and interest.
- 11110 Investments.** Securities and real estate that generate revenue in the form of interest, dividends, rentals, or operating lease payments. This account does not include real estate used in government operations. This account includes certain items (e.g., most certificates of deposit) that are classified as deposits in the notes to the financial statements to disclose custodial credit risk.
- 11120 Unamortized premium on investments.** The unamortized portion of the excess of the amount paid for securities over their face value (excluding accrued interest).
- 11130 Unamortized discount on investments.** The unamortized portion of the excess of the face value of securities over the amount paid for them (excluding accrued interest).
- 11140 Interest receivable – investments.** The amount of interest receivable on all investments.
- 11150 Accrued interest on investments purchased.** Interest accrued on investments between the last interest payment date and the date of purchase. The account is carried as an asset until the first interest payment date after the date of purchase.
- 11200 Taxes and liens receivable.** The uncollected portion of taxes/liens that a government has levied.
- 11220 Estimated uncollectible taxes (allowance for uncollectible taxes).** That portion of taxes receivable estimated not to be collectible. The balance in this account is reported as a deduction from taxes receivable.

- 11260 Interest and penalties receivable – taxes.** The uncollected portion of interest and penalties receivable on taxes.
- 11270 Allowance for uncollectible interest and penalties (credit).** That portion of interest and penalties receivable on taxes estimated not to be collectible. The balance in this account is reported as a deduction from interest and penalties receivable – taxes to indicate net interest and penalties receivable – taxes.
- 11280 Unbilled accounts receivable.** The estimated amount of accounts receivable for goods and services rendered but not yet billed to customers.
- 11290 Allowance for uncollectible unbilled accounts receivable (credit).** That portion of unbilled accounts receivable estimated not to be collectible. The balance in this account is reported as a deduction from unbilled accounts receivable to indicate net unbilled accounts receivable.
- 11310 Interfund loans receivable.** Amounts that are owed, other than charges for goods and services rendered, to a particular fund by another fund in the government reporting entity and that are not due within one year.
- 11320 Interfund accounts receivable.** Amounts owed for goods and services rendered to a particular fund by another fund in the government reporting entity.
- 11410 Intergovernmental receivable.** Amounts due the reporting government from another government. These amounts may represent intergovernmental grants, entitlements, or shared revenues or may represent taxes collected for the reporting government by an intermediary collecting government, loans, and charges for goods or services rendered by the reporting government for another government.
- 11510 Loans receivable.** Amounts that have been loaned to individuals or organizations external to a government, including notes taken as security for such loans. Loans to other funds and governments should be recorded and reported separately.
- 11520 Allowance for uncollectible loans (credit).** That portion of loans receivable estimated not to be collectible. The balance in this account is reported as a deduction from loans receivable to indicate net loans receivable.
- 11530 Other accounts receivable.** Amounts owed on open accounts from private individuals or organizations for goods and services furnished by a government (excluding amounts due from other funds or intergovernmental receivables).
- 11540 Allowance for uncollectible accounts receivable (credit).** That portion of accounts receivable estimated not to be collectible. The balance in this account is reported as a deduction from accounts receivable to indicate net accounts receivable.
- 11710 Inventories for consumption.** Materials and supplies on hand for future consumption.
- 11720 Inventories – for resale.** Goods held for resale rather than for use in operations.

- 11810 Prepaid items.** Charges entered in the accounts for benefits not yet received. Prepaid items (e.g., prepaid rent and unexpired insurance premiums) differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operation.
- 11910 Deposits.** Funds deposited as a prerequisite to receiving services, goods, or both.
- 11920 Deferred expenditures/expenses.** Nonregularly recurring, noncapital costs of operations that benefit future periods. These costs include those incurred in connection with the issuance of fund debt (e.g., underwriting and legal fees).
- 11930 Capitalized bond and other debt issue costs.** Represents certain bond and other debt issuance costs, including lease-purchase debt issuance costs that are capitalized for the purpose of accounting for the cost/valuation basis of capital assets.
- 11940 Premium and discount on issuance of bonds.** Represents amounts to be amortized as debt premium/discount in connection with the issuance of bonds.
- 11990 Other assets.** Intangible assets and other assets not previously classified. Appropriately descriptive account titles should be used for these items.
- 12000 Capital assets.** Those assets that the government intends to hold or continue in use over a long period of time. Specifically, capital assets include land, improvements to land, easements, buildings and building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives that extend beyond a single reporting period.
- 12110 Land and land improvements.** Land purchased or otherwise acquired by the government. This account includes costs incurred in preparing land for use (e.g., razing of structures). Land improvements include permanent improvements, other than buildings, that add value to land (e.g., fences, landscaping, parking lots, and retaining walls).
- 12210 Site improvements.** A capital asset account that reflects the value of non-permanent improvements to building sites, other than buildings, that add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutters, tunnels, and bridges. If the improvements are obtained by gift, it reflects the fair value at time of acquisition.
- 12220 Accumulated depreciation on site improvements.** The accumulation of systematic and rational allocations of the estimated cost of using the site, on a historical cost basis, over its useful life.
- 12310 Buildings and building improvements.** Permanent structures purchased or otherwise acquired by the government and improvements thereon. This account includes costs incurred in the acquisition of buildings (e.g., broker's fees).

- 12320 Accumulated depreciation buildings and building improvements (credit).** The accumulation of systematic and rational allocations of the estimated cost of using buildings and building improvements, on a historical cost basis, over the useful lives of the buildings.
- 12410 Machinery and equipment.** Tangible property of a more or less permanent nature, other than land or buildings and improvements thereon (e.g., machinery, tools, trucks, and furnishings). This account includes costs incurred in the acquisition of machinery and equipment (e.g., transportation costs).
- 12420 Accumulated depreciation – machinery and equipment (credit).** The accumulation of systematic and rational allocations of the estimated cost of using machinery and equipment, on a historical cost basis, over the useful lives of the machinery and equipment.
- 12510 Works of art and historical treasures.** Individual items or collections of items that are of artistic or cultural importance.
- 12520 Accumulated depreciation on works of art and historical treasures.** Accumulated amounts for the depreciation (as applicable) of works of art and historical treasures.
- 12610 Infrastructure.** Tangible property that is normally both stationary in nature and can be preserved for a significantly greater number of years than other types of tangible property (e.g., roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems).
- 12620 Accumulated depreciation – infrastructure (credit).** The accumulation of systematic and rational allocations of the estimated cost of using infrastructure, on a historical cost basis, over the useful lives of the infrastructure. This account is not used for any networks or subsystems of infrastructure that are reported using the modified approach.
- 12710 Construction in progress.** The cost of construction undertaken but not yet completed.
- 24010 Interfund loans payable.** Amounts owed for other than goods and services rendered by a particular fund to another fund in the government reporting entity.
- 24020 Interfund accounts payable.** Amounts owed for goods and services rendered by a particular fund to another fund in the government reporting entity.
- 24110 Intergovernmental accounts payable.** Amounts owed by the government reporting entity to another government.
- 24210 Accounts payable.** A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.
- 24220 Claims and judgments payable.** Amounts owed as the result of administrative or court decisions, including workers' compensation, unemployment, improper arrests, property damage, and condemnation awards.

- 24230 Warrants payable.** Liabilities for goods and services evidenced by warrants that have been pre-audited and approved for payment but that have not been paid.
- 24310 Contracts payable.** Amounts due on contracts for goods or services furnished to a government.
- 24320 Construction contracts payable – retainage.** Amounts due on construction contracts. Such amounts represent a percentage of the total contract price that is not paid pending final inspection, the lapse of a specified time, or both.
- 24330 Construction contracts payable.** Amounts due on construction contracts other than the retainage, see 24320.
- 24410 Matured bonds payable.** Unpaid bonds that have reached or passed their maturity date.
- 24420 Bonds payable – current.** The face value of bonds due within one year, except for deep-discount bonds (e.g., zero-coupon). The accreted value of deep-discount bonds due within one year should be presented in this account.
- 24430 Unamortized premiums on issuance of bonds.** The unamortized portion of the excess of bond proceeds over their face value (excluding accrued interest and issuance costs).
- 24440 Unamortized discounts on bonds (debit).** The unamortized portion of the excess of the face value of bonds over the amount received from their sale (excluding accrued interest and issuance costs).
- 24510 Loans payable.** Short-term obligations representing amounts borrowed for short periods of time, usually evidenced by notes or warrants payable.
- 24520 Lease obligations – current.** Capital lease obligations that are due within one year.
- 24550 Interest payable.** Interest costs related to the current period and prior periods, but not due until a later date.
- 24610 Accrued salaries and benefits.** Salary and fringe benefit costs incurred during the current accounting period that are not payable until a subsequent accounting period.
- 24612 Accrued salary and benefits.** Accrued sick leave.
- 24710 Payroll deductions and withholdings.** Amounts deducted from employees' salaries for withholding taxes and other purposes. District-paid benefits amounts payable are also included. A separate liability account may be used for each type of benefit.
- 24720 Compensated absences payable – current.** Amounts owed to employees for unpaid vacation liabilities due within one year.

- 24730 Accrued annual requirement contribution liability.** A liability arising from payments not made to pension funds. This represents any difference between the actuarially determined annual required contribution and actual payments made to the pension fund.
- 24810 Deferred revenue.** (1) Unearned. Amounts under the accrual and modified accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because such amounts have not yet been earned. (2) Unavailable. Amounts under the modified accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because such amounts are measurable but not available for expenditure.
- 24910 Deposits payable.** Liability for deposits made by customers as a prerequisite to receiving the goods or services the government provides.
- 24990 Other current liabilities.** Appropriately descriptive account titles should be used for such items.
- 25110 Bonds payable.** The face value of bonds, except for deep-discount bonds (e.g., zero-coupon). The accreted value of deep-discount bonds due should be presented in this account.
- 25130 Unamortized gain on debt refunding.** The unamortized portion of the difference between the reacquisition price and the net carrying amount of debt that has been refunded in either an advance refunding or current refunding transaction. This account is added to or deducted from the related debt reported on the balance sheet.
- 25210 Loans payable.** The face value of notes and loans payable.
- 25310 Capital lease obligation.** The discounted present value of total future stipulated payments on lease agreements that were capitalized.
- 25510 Compensated absences payable – non-current.** Amounts owed to employees for unpaid vacation and sick leave liabilities due in more than one year.
- 25610 Arbitrage rebate liability.** Liabilities arising from arbitrage rebates to the IRS from bond financing.
- 25620 Net pension obligation.** In the case of defined benefit pension plans, this is the cumulative difference between annual pension cost and the employer's contributions to the plan to date.
- 25630 Net post employment benefit obligation.** The government's obligation for post-employment benefits which is the cumulative annual required contribution to the plan less the government's contributions to date.

- 25900 Other long-term liabilities.** Appropriately descriptive account titles should be used for these items.
- 37110 Fund balance – reserved for inventory.** Segregation of a portion of a fund balance to indicate, using the purchases method for budgetary purposes, that inventories do not represent expendable available financial resources.
- 37120 Fund balance – reserved for prepaid items.** Segregation of a portion of fund balance to indicate that prepaid items do not represent expendable available financial resources.
- 37130 Fund balance – reserved for encumbrances.** Segregation of a portion of fund balance for commitments related to unperformed contracts.
- 37140 Other reserved fund balance.** Segregation of a portion of fund balance to indicate that other portions of the fund balance, not otherwise described, do not represent expendable available financial resources.
- 37200 Fund balance – unreserved, designated (specify designation).** Segregation of a portion of fund balance to indicate tentative plans for future financial resource use, such as general contingencies. These designations reflect tentative managerial plans or intent and should be clearly distinguished from reserves.
- 37210 Fund balance – unreserved, designated minor capital projects.** Segregation of a portion of fund balance to indicate tentative plans for future financial resource use, such as equipment replacement. These designations reflect tentative managerial plans or intent and should be clearly distinguished from reserves.
- 37220 Fund balance – unreserved, designated major capital projects.** Segregation of a portion of fund balance to indicate tentative plans for future financial resource use, such as a building. These designations reflect tentative managerial plans or intent and should be clearly distinguished from reserves.
- 37230 Designated reserve – regular education.** A designation representing that portion of a fund balance segregated to indicate that the assets equal to the amount of the designation have been earmarked by the governing board or senior management for future unanticipated expenditures in support of regular education programs.
- 37240 Designated reserve – special education.** A designation representing that portion of a fund balance segregated to indicate that the assets equal to the amount of the designation have been earmarked by the governing board or senior management for future unanticipated expenditures in support of special education programs.
- 37300 Unreserved fund balance.** Portion of fund balance representing expendable available financial resources.

- 37910 Net assets, invested in capital assets, net of related debt.** The component of the difference between assets and liabilities of proprietary funds that consists of capital assets less both accumulated depreciation and the outstanding balance of debt (e.g., bonds, mortgages, notes) that is directly attributable to the acquisition, construction, or improvement of those assets.
- 37920 Net assets, restricted.** Restricted net assets result when constraints placed on net asset use are either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation.
- 37930 Net assets, unrestricted.** That portion of net assets that does not meet the definition of the two preceding categories.

Appendix B

Basic Municipal Chart of Accounts Structure

The purpose of this Appendix is to display the smaller community with no school department account segment structure only. It therefore removes any account relating to a school department and reflects the smaller digit account segment structure.

Proposed Basic Model With No School Department

Fund – Department – Object Code
00 000 00000 =10

This model is intended for smaller municipalities with no school department. In the case of the Fund piece of the segment, the last 2 zero's would be dropped. In the case of the Department piece of the segment, the first zero would be dropped which allows for a much simpler account segment. The segments are displayed below:

FUND

00-000-00000

- 10 Municipal General Fund – This is the general operating fund for the entity.
- 20 – 29 Municipal Special Revenue Funds – these funds segregate monies either raised for a specific purpose or whose use is restricted legally. Examples: grant or title funds. Each separate activity or grant should have a separate fund number.
- 30 – 39 Municipal Debt Service Funds – This is to account for monies which have been set aside to service current and future general long-term debt.
- 40 – 49 Municipal Capital Projects Funds – This fund is useful for segregating major asset acquisition and construction from the general operations of the government.
- 50 – 59 Municipal Permanent Funds – This fund accounts for monies that are legally restricted to the earnings.
- 60 – 69 Municipal Enterprise Funds – These are “quasi-business” activities of the government.
- 70 – 79 Municipal Internal Service Funds – These account for centralized services from which costs are allocated within the government.
- 80 – 84 Municipal Pension Trust Funds – A separate fund must be established for each individual pension plan.
- 85 – 87 Municipal Investment Trust Funds – This accounts for monies held in an external investment pool.
- 88 – 89 Municipal Private-purpose Trust Funds – This reports any trust arrangement under which principal and income benefit individuals, private organizations, or other governments.
- 90 – 98 Municipal Agency Funds – These funds reflect monies held on behalf of others.
- 99 Municipal Government-wide Statement Adjustments Fund.

DEPARTMENT

00-000-00000

This portion of the account number string identifies which department the account “belongs”.

Municipal Departments - Revenues

General taxes	100
Licenses and permits	110
Intergovernmental revenues	120
Charges for services	130
Other revenues	140
Other financing sources	150

Municipal Department - Expenditures

General Government (200-299)

Governing body/legislative	201
Committees	203
Municipal management	205
Elections	207
Planning	209
Finance/treasury	211
Assessment and revaluations	213
Code enforcement	215
Building inspection	217
Legal/district attorney	220
Deeds	230
Probate	235
Judicial	240

Health and Welfare (300-399)

Health	301
General assistance	303

Public Safety (400-499)

Police/sheriff	401
Fire	403
Emergency assistance	405
Street lights	407
Animal control	409
Harbormaster	411
Jails	420
Communications	430
Emergency management	440

	<i>Public Works (500-599)</i>	
Roads		501
Bridges		503
Water and sewer		505
Waste management		507
	<i>Culture and Recreation (600-699)</i>	
Libraries		601
Parks		603
Recreation		605
Other enterprise		620
	<i>Economic Development (700-799)</i>	
Community development		701
	<i>Debt (800-849)</i>	
Debt		801
	<i>Intergovernmental (850-899)</i>	
County tax		851
	<i>All Other (900-999)</i>	
Cemeteries		901
Airports		910
Public agencies		920
Other		950

OBJECT CODE

00-000-00000

This field will be used for the same type of expenditure – regardless of department or fund. This will allow the sorting and grouping by type revenues and expenditures. As much as possible, we have used the DOE summary categories as defined immediately following. However, the actual detailed object codes are more indicative of the municipal side of government. See Appendix A for detailed definitions of each municipal object code.

On the municipal side the first digit of “4” means it is a revenue account and the first digit of “5” means it is an expenditure account.

Municipal Revenues – Object Codes

General Taxes (40000-40099)

Real estate and personal property tax revenue	40000
In lieu of property taxes	40002
Change in deferred property tax revenue	40003
Motor vehicle excise taxes	40020
Boat excise taxes	40021
Penalties and interest on delinquent taxes	40030
Other taxes	40040

Licenses and Permits (40100-40199)

Business licenses	40100
Building permits	40110
Franchise fees	40112
Plumbing permits	40114
Electrical inspection fees	40115
Victualers licenses	40120
Animal licenses	40130
Marriage licenses	40140
Hunting and fishing licenses	40150
Motor vehicle fees	40160
Other licenses and permits	40170

Intergovernmental Revenues (40200-40299)

Federal operating grants	40200
Federal capital grants	40201
Other federal revenues	40202
State operating grants	40220
State capital grants	40221
State revenue sharing	40226
Urban road initiative program (URIP)	40227
General assistance reimbursements	40228
Homestead exemption	40230
Other State revenues	40231
Local tax base sharing arrangements	40250

Other local government reimbursements	40251
Municipal assessments (county)	40270
Other intergovernmental revenues	40280

Charges for Services (40300-40399)

Court costs fees and charges	40300
Zoning and subdivision fees	40301
Printing and duplicating services	40302
Other general government charges	40303
Special police services	40310
Special fire protection services	40311
Correctional fees	40312
Protective inspection fees	40313
False alarm fees	40314
Other public safety charges	40315
Sewerage charges	40320
Street sanitation charges	40321
Refuse collection charges	40322
Sewer inspection fees	40323
Other sanitation charges	40324
Vital statistics	40330
Health and inspection fees	40331
Hospital fees	40332
Clinic fees	40333
Animal control and shelter fees	40334
Other health charges	40335
Institutional charges	40340
Other welfare charges	40341
General recreation program fees	40350
Golf fees	40351
Swimming pool fees	40352
Playground fees	40353
Park and recreation concessions	40354
Auditorium use fees	40355
Library use fees	40356
Zoo charges	40357
Other culture and recreation charges	40358

Other Revenues (40400-40499)

Court fines	40400
Library fines	40401
Special service assessments	40405
Special capital improvement assessments	40406

Investment earnings	40410
Rents and royalties	40411
Contributions and donations from private sources	40420
Contributions from property owners – special assessments	40421
Sale of municipal assets	40430
Sale of municipal property	40431
Insurance claims and refunds	40440
Miscellaneous other revenues	40450

Other Financing Sources (40500-40599)

Interfund transfers in	40500
General obligation bonds issued	40520
Special assessment bonds issued	40521
Special assessment debt with government commitment issued	40522
Other bonds issued	40523
Refunding bonds issued	40524
Premiums on bonds sold	40525
Capital leases	40526
Special items (unusual OR infrequent)	40540
Extraordinary items (unusual AND infrequent)	40550
Capital contributions	40560

Municipal Expenditures – Object Codes

Personal Services – Salaries and Wages (50100-50199)

Department head wages	50101
Supervisory wages	50102
Non-supervisory wages	50103
Clerical wages	50104
Elected officials	50107
Stipends paid	50108
Police investigators wages	50110
Police patrolman wages	50111
Police dispatcher wages	50112
Crossing guards and animal control wages	50113
COPS grant officers	50114
Police outside assignment wages	50115
Firefighter/EMT wages	50120
Temporary/seasonal wages	50130
Laborer wages	50140
Equipment operator wages	50141
Truck driver wages	50142
Mechanic wages	50143
Overtime wages	50150
Holiday payment of wages	50151
Call time wages	50152
Other non classified wages	50160

Employee Benefits (50200-50299)

Unemployment compensation	50201
Workers compensation insurance	50202
Disability insurance	50203
Municipal pension retirees	50210
Deferred compensation	50211
Maine State retirement	50212
Health insurance	50220
Dental insurance	50221
FICA taxes	50230
Medicare taxes	50231
Medical testing	50240
Employee safety program	50250
Other employee assistance programs	50251
Other employee benefits	50260

Supplies (50300-50399)

Office supplies	50301
General supplies	50302
Agricultural supplies	50303
Computer supplies	50304
Books and periodicals	50305
Postage	50306
Copier fees	50307
Sand and gravel	50310
Chemicals	50311
Cleaning supplies	50320
Aggregates	50330
Asphalt – cold patch	50331
Street supplies	50332
Signs	50333
Construction materials	50334
Heating fuel	50340
Oils and lubricants	50341
Tool allowance	50350
Clothing/boot allowance	50351
Minor equipment	50360
Athletic equipment	50361
Computer software	50362
Guard rails	50363
Vehicle consumables	50370
Gas and oil	50371
Uniforms/safety equipment	50380
Program clothing	50381
Other miscellaneous supplies	50390

Purchased Professional and Technical Services (50400-50499)

Professional employee training and development	50401
Dues and memberships	50402
Laundry service	50410
Meal allowance	50411
DSL/technology fees	50420
Filing fees/licenses/permits	50430
Food assistance	50440
Fuel assistance	50441
Electricity assistance	50442
Water/sewer assistance	50443
Burial assistance	50444
Medical assistance	50445
Rental assistance	50446
Clothing assistance	50447
Telephone assistance	50448
Legal expense	50450
Other contracted professional services	50451
Audit services	50452
Monitoring costs/lab analysis	50460
Deed services	50470
Fire prevention	50480
Fire investigation	50481
Fire alarm maintenance	50482
Special investigations	50485
Comprehensive plan	50490

Purchased Property Services (50500-50599)

Municipal vehicle repairs	50501
Staff vehicle operation	50502
Electricity	50510
Water usage fees	50511
Telephone	50512
Building repairs and maintenance	50520
Phone maintenance	50521
Renting land and buildings	50530
Renting land and buildings – lease purchases	50531
Rentals of computer and related equipment	50532
Rental of software	50533
Rentals of other equipment	50534
General repairs and maintenance	50540
Electronic equipment repair	50541
Solid waste tipping fees	50550
Solid waste curbside collection	50551
Hazardous waste collection	50552
Universal waste collection	50553
Recycling curbside collection	50555
Processing/disposal/trucking	50556
Road striping	50560

Other Purchased Services (50600-50699)

Liability insurance	50601
Public officials' liability insurance	50602
Vehicle/auto. insurance	50603
Other insurance	50605
Travel	50610
Advertising	50620
Printing	50621
Special programs	50630

Property (50700-50799)

Land and land improvements	50701
Buildings	50705
Equipment	50710
Equipment – vehicles	50720
Equipment – furniture and fixtures	50730
Equipment – technology related hardware	50740
Equipment – technology software	50741
Other equipment	50750
Infrastructure – communication	50760
Historic preservation	50780
Depreciation expense	50790

Debt Service (50800-50899)

Redemption of principal	50801
Interest expense	50805
GOB agent fees	50806
Amortization of bond issuance and other debt related costs	50810
Amortization of premium and discount on issuance of bonds	50811
Capital lease payments	50820

Miscellaneous Items (50900-50950)

Tax abatements	50901
Internet activity fees	50905
Public agency funding	50910
County tax	50920
Tax overlay	50930
Net decrease in fair value of investments	50940

Other Items (50951-50999)

Fund transfers out	50951
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BALANCE SHEET ACCOUNTS – OBJECT CODES

11010	Cash (including cash equivalents)
11020	Cash on hand
11030	Petty cash
11040	Change cash
11050	Cash with fiscal agents
11110	Investments
11120	Unamortized premium on investments
11130	Unamortized discount on investments
11140	Interest receivable – investments
11150	Accrued interest on investments purchased
11200	Taxes and liens receivable
11220	Estimated uncollectible taxes (allowance for uncollectible taxes)
11260	Interest and penalties receivable – taxes
11270	Allowance for uncollectible interest and penalties (credit)
11280	Unbilled accounts receivable
11290	Allowance for uncollectible unbilled accounts receivable (credit)
11310	Interfund loans receivable
11320	Interfund accounts receivable
11410	Intergovernmental receivable
11510	Loans receivable
11520	Allowance for uncollectible loans (credit)
11530	Other accounts receivable
11540	Allowance for uncollectible accounts receivable (credit)
11710	Inventories for consumption
11720	Inventories – for resale
11810	Prepaid items – charges
11910	Deposits
11920	Deferred expenditures/expenses
11930	Capitalized bond and other debt issue costs
11940	Premium and discount on issuance of bonds
11990	Other assets
12000	Capital assets
12110	Land and land improvements

12210 Site improvements
 12220 Accumulated depreciation on site improvements
 12310 Buildings and building improvements
 12320 Accumulated depreciation buildings and building improvements (credit)
 12410 Machinery and equipment
 12420 Accumulated depreciation – machinery and equipment (credit)
 12510 Works of art and historical treasures
 12520 Accumulated depreciation on works of art and historical treasures
 12610 Infrastructure
 12620 Accumulated depreciation – infrastructure (credit)
 12710 Construction in progress
 24010 Interfund loans payable
 24020 Interfund accounts payable
 24110 Intergovernmental accounts payable
 24210 Accounts payable
 24220 Claims and judgments payable
 24230 Warrants payable
 24310 Contracts payable
 24320 Construction contracts payable – retainage
 24330 Construction contracts payable
 24410 Matured bonds payable
 24420 Bonds payable – current
 24430 Unamortized premiums on issuance of bonds
 24440 Unamortized discounts on bonds (debit)
 24510 Loans payable
 24520 Lease obligations – current
 24550 Interest payable
 24610 Accrued salaries and benefits
 24612 Accrued salary and benefits – accrued sick leave
 24710 Payroll deductions and withholdings
 24720 Compensated absences payable – current
 24730 Accrued annual requirement contribution liability
 24810 Deferred revenue
 24910 Deposits payable
 24990 Other current liabilities
 25110 Bonds payable
 25130 Unamortized gain on debt refunding
 25210 Loans payable
 25310 Capital lease obligation
 25510 Compensated absences payable – non-current
 25610 Arbitrage rebate liability
 25620 Net pension obligation
 25630 Net post employment benefit obligation
 25900 Other long-term liabilities
 37110 Fund balance – reserved for inventory
 37120 Fund balance – reserved for prepaid items
 37130 Fund balance – reserved for encumbrances
 37140 Other reserved fund balance

37200	Fund balance – unreserved, designated (specify designation)
37210	Fund balance – unreserved, designated minor capital projects
37220	Fund balance – unreserved, designated major capital projects
37230	Designated reserve – regular education
37240	Designated reserve – special education
37300	Unreserved fund balance
37910	Net assets, invested in capital assets, net of related debt
37920	Net assets, restricted
37930	Net assets, unrestricted