
Fund Code Report

<i>Fund Code</i>	<i>Title</i>	<i>Description</i>
<i>1000</i>	General Fund	This fund is the chief operating fund of the school administrative unit. It is used to account for all financial resources of the school administrative unit except for those required to be accounted for in another fund. A school administrative unit may have only ONE general fund.
<i>1500</i>	General Fund - Adult Education	This fund is used to segregate general fund adult education transactions from K-12 general fund transactions
<i>2000</i>	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
<i>2010</i>	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
<i>2015</i>	Special Revenue Fund	To be used for Adult Education Enrichment programs that are not entirely self supporting
<i>2020</i>	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
<i>2030</i>	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

<i>Fund Code</i>	<i>Title</i>	<i>Description</i>
2040	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
2050	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
2060	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
2070	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
2080	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
2090	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
2100	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

<i>Fund Code</i>	<i>Title</i>	<i>Description</i>
2110	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
2120	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
2130	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
2140	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
2150	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
2160	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
2170	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

<i>Fund Code</i>	<i>Title</i>	<i>Description</i>
2180	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
2190	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
2200	Special Revenue Fund	This fund is used to account for all the proceeds of specific STATE revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
2210	Special Revenue Fund	This fund is used to account for all the proceeds of specific STATE revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
2220	Special Revenue Fund	This fund is used to account for all the proceeds of specific STATE revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
2230	Special Revenue Fund	This fund is used to account for all the proceeds of specific STATE revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
2240	Special Revenue Fund	This fund is used to account for all the proceeds of specific STATE revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

<i>Fund Code</i>	<i>Title</i>	<i>Description</i>
2250	Special Revenue Fund	This fund is used to account for all the proceeds of specific STATE revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
2260	Special Revenue Fund	This fund is used to account for all the proceeds of specific STATE revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
2270	Special Revenue Fund	This fund is used to account for all the proceeds of specific STATE revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
2280	Special Revenue Fund	This fund is used to account for all the proceeds of specific STATE revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
2290	Special Revenue Fund	This fund is used to account for all the proceeds of specific STATE revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
2300	Special Revenue Fund - Title I	To be used to account for Title I Disadvantaged funds; CFDA number 84.010
2310	Special Revenue Fund - Title I	To be used to account for Title I Program Improvement funds; CFDA number 84.010
2320	Special Revenue Fund - Title I	To be used to account for Title IC Consortium funds; CFDA number 84.011

<i>Fund Code</i>	<i>Title</i>	<i>Description</i>
2330	Special Revenue Fund - Title I	To be used to account for Title IC Migrant funds; CFDA number 84.011
2340	Special Revenue Fund - Title I	To be used to account for Title I Neglected and Delinquent funds; CFDA number 84.013
2350	Special Revenue Fund - Title I	To be used to account for Title I Even Start funds; CFDA number 84.213
2360	Special Revenue Fund - Title I	To be used to account for Title I Migrant Even Start funds; CFDA number 84.214
2370	Special Revenue Fund - Title I	To be used to account for Title I Advanced Placement Fee Program funds; CFDA number 84.330
2380	Special Revenue Fund - Title I	To be used to account for Title I Comprehensive School Development funds; CFDA number 84.332
2390	Special Revenue Fund - Title I	To be used to account for Title I Gear Up funds; CFDA number 84.334
2400	Special Revenue Fund - Title I	To be used to account for Title I Accountability funds; CFDA number 84.348
2410	Special Revenue Fund - Title I	To be used to account for Title I Reading First funds; CFDA number 84.357

<i>Fund Code</i>	<i>Title</i>	<i>Description</i>
2420	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
2430	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
2440	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
2450	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
2460	Special Revenue Fund - MaineCare	This fund is used to account for all MaineCare transactions.
2470	Special Revenue Fund - Local Entitlement	This fund is used to account for all Local Entitlement transactions; CFDA 84.027
2480	Special Revenue Fund - Local Entitlement	This fund is used to account for all Local Entitlement, Administrative grant transactions; CFDA 84.027

<i>Fund Code</i>	<i>Title</i>	<i>Description</i>
2490	Special Revenue Fund - Local Entitlement	This fund is used to account for all Local Entitlement, Building Capacity and Improvement grant transactions; CFDA 84.027
2500	Special Revenue Fund - Local Entitlement	This fund is used to account for all Local Entitlement, Discretionary grant transactions; CFDA 84.027
2510	Special Revenue Fund - PreSchool Handicapped	This fund is used to account for all PreSchool Handicapped grant transactions, CFDA 84.173
2520	Special Revenue Fund - PartC Infants and Children	This fund is used to account for all Part C IDEA grant transactions, CFDA 84.181
2530	Special Revenue Fund - CITE	This fund is used to account for all CITE (Assistive Technology) grant transactions, CFDA 84.224
2540	Special Revenue Fund - State Improvement	This fund is used to account for all State Personnel Development grant transactions, CFDA 84.323
2550	Special Revenue Fund - Supervision Enhancement	This fund is used to account for all Part D IDEA Supervision Enhancement grant transactions, CFDA 84.326
2560	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.

<i>Fund Code</i>	<i>Title</i>	<i>Description</i>
2570	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
2580	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
2590	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
2600	Special Revenue Fund - Safe and Drug Free	This fund is used to account for all Community Service for Expelled Students grant transactions, CFDA 84.184
2610	Special Revenue Fund - McKinney Homeless	This fund is used to account for all McKinney Homeless grant transactions, CFDA 84.196
2620	Special Revenue Fund - Character Ed	This fund is used to account for all Character Ed (Title V) grant activity, CFDA 84.215
2630	Special Revenue Fund - 21st Century Grants	This fund is used to account for all 21st Century (Title IV) grant activity, CFDA 84.287
2640	Special Revenue Fund - Innovative	This fund is used to account for all Innovative Programs (Title V) grant activity, CFDA 84.298

<i>Fund Code</i>	<i>Title</i>	<i>Description</i>
2650	Special Revenue Fund - Educational Technology	This fund is used to account for all Educational Technology State (Title IID) grant activity, CFDA 84.318
2660	Special Revenue Fund - Educational Technology	This fund is used to account for all Educational Technology Competitive (Title IID) grant activity, CFDA 84.318
2670	Special Revenue Fund - Rural & Low Income	This fund is used to account for all Rural and Low Income (Title VI) grant activity, CFDA 84.358
2680	Special Revenue Fund - Language Acquisition	This fund is used to account for all Language Acquisition (Title III) grant activity, CFDA 84.365
2690	Special Revenue Fund - Improving Teacher Quality	This fund is used to account for all Improving Teacher Quality State Activity (Title IIA) grant activity, CFDA 84.367
2700	Special Revenue Fund - Improving Teacher Quality	This fund is used to account for all Improving Teacher Quality State (Title IIA) grant activity, CFDA 84.367
2710	Special Revenue Fund - State Assessments	This fund is used to account for all State Assessments/Enhanced Assessment Instrument (Title VI) grant activity, CFDA 84.369
2720	Special Revenue Fund - Refugee Resettlement	This fund is used to account for all Refugee Resettlement Assistance grant activity, CFDA 93.576
2730	Special Revenue Fund - HIV/Aids Education	This fund is used to account for all HIV/AIDS Education grant activity, CFDA 93.938

<i>Fund Code</i>	<i>Title</i>	<i>Description</i>
2740	Special Revenue Fund - School Health	This fund is used to account for all School Health, Part A, grant activity, CFDA 93.938
2750	Special Revenue Fund - Youth Media	This fund is used to account for all Youth Media grant activity, CFDA 93.938
2760	Special Revenue Fund - Physical Activity Grant	This fund is used to account for all Physical Activity grant activity, CFDA 93.938
2770	Special Revenue Fund - Rape Crisis	This fund is used to account for all Rape Crisis grant activity, CFDA 93.991
2780	Special Revenue Fund - Learn and Serve	This fund is used to account for all Learn and Serve America grant activity, CFDA 94.004
2790	Special Revenue Fund - Learn and Serve	This fund is used to account for all Learn and Serve Living Democracy grant activity, CFDA 94.004
2800	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
2810	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.

<i>Fund Code</i>	<i>Title</i>	<i>Description</i>
2820	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
2830	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
2840	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
2850	Special Revenue Fund - Perkins	This fund is used to account for all Perkins Incarcerated grant activity, CFDA 84.048
2860	Special Revenue Fund - Perkins	This fund is used to account for all Perkins Title IC grant activity, CFDA 84.048
2870	Special Revenue Fund - Perkins	This fund is used to account for all Perkins Target Area Reserve grant activity, CFDA 84.048
2880	Special Revenue Fund - Perkins	This fund is used to account for all Perkins Tech Prep grant activity, CFDA 84.234
2890	Special Revenue Fund - Perkins	This fund is used to account for all Perkins State Admin grant activity, CFDA 84.234

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2900	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
2910	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
2920	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
2930	Special Revenue Fund - School Nutrition	Used to account for all school nutrition activities for programs that are not fully self supporting under GASB 34 or that are not operated in whole under the general fund budget of the school unit.
2940	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
2950	Special Revenue Fund - Adult Education	Used to account for all transactions funded by the Adult Ed Basic Grant, CFDA 84.002
2960	Special Revenue Fund - Adult Education	Used to account for all transactions funded by the Adult Ed Corrections Grant, CFDA 84.002

<i>Fund Code</i>	<i>Title</i>	<i>Description</i>
2970	Special Revenue Fund - Adult Education	Used to account for all transactions funded by the Adult Ed Special Projects Grant, CFDA 84.002
2980	Special Revenue Fund - Adult Education	Used to account for all transactions funded by the Adult Ed State Leadership Grant, CFDA 84.002
2990	Special Revenue Fund	This fund is used to account for all the proceeds of specific Local, State or Federal revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
3000	Capital Projects Fund	This fund is used to account for financial resources to acquire or construct new schools or new additions to existing schools. Revenue to this fund is normally generated via the sale of bonds or other capital financing instruments. This fund SHOULD NOT be used to account for proceeds from the Revolving Renovation Fund EXCEPT when these funds are awarded for Priority III, Learning Space upgrade projects (Fund 350 series). A separate fund may be used for each capital project.
3500	Capital Projects Fund - Learning Space Upgrades	This fund is used to account for Revolving Renovation Fund loans and the outlay of these loans that are earmarked to be used to for learning space upgrades to existing schools under Priority III approval. Principal payments on Revolving Renovation Fund loans should be included under Fund 100, Function 2600.

<i>Fund Code</i>	<i>Title</i>	<i>Description</i>
4000	Minor Capital Project Fund	This fund is used to account for the accumulation of resources for minor capital projects, such as roof replacements. This fund should not be used to account for the construction of new facilities or additions to existing facilities. This fund is used to account for Revolving Renovation Fund loans and the outlay of these loans; principal payments on these loans should be included under Fund 100, Function 2600.
4900	Minor Capital Project Fund - Outlays	Fund to be used for the outlay of a loan to lease purchase minor capital items
5000	Permanent Fund	This fund is used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the school administrative unit's programs.
6000	Enterprise Fund	This fund is used to account for any activity for which a fee is charged to external users for goods and services. Enterprise funds are required to be used to account for any activity whose main revenue source meets any of the following criteria: 1) Any debt incurred is paid solely from fees and charges 2) There is a legal requirement to recover costs through fees and charges 3) There is a policy decision of the legislative body to recover the costs of providing services through fees and charges. Examples of enterprise funds include fully self-supporting food service programs.
6150	Special Revenue Fund	To be used for Adult Education Enrichment programs that are fully self supporting

<i>Fund Code</i>	<i>Title</i>	<i>Description</i>
6500	Enterprise Fund - Regional Programs	This fund is used to account for any activity for which a fee is charged to external users for services of this program. An enterprise fund may only be used to account for any activity whose main revenue source meets any of the following criteria: 1) Any debt incurred is paid solely from fees and charges 2) There is a legal requirement to recover costs through fees and charges 3) There is a policy decision of the legislative body to recover the costs of providing services through fees and charges. Examples of enterprise funds include fully self-supporting food service programs and 4) the charter establishing this program states that it must be self supporting
7000	Internal Service Fund	This fund is used to account for any activity within the school administrative unit that provides goods or services to other funds, departments, component units, or other governments on a cost-reimbursement basis. The use of an internal service fund is appropriate only for activities in which the school administrative unit is the predominant participant in the activity; otherwise, the activity should be reported as an enterprise fund. Examples of internal service funds are such activities as central warehousing and purchasing, central data processing, and central printing.
8000	Trust Fund	This fund is used to account for assets held by a school administrative unit in trustee capacity for others and therefore cannot be used to support the school administrative unit's own programs. Trust funds are generally accounted for on an economic resources measurement focus/accrual basis of accounting. Trust funds include pension trust funds, investment trust funds, and private-purpose trust funds.

<i>Fund Code</i>	<i>Title</i>	<i>Description</i>
9000	Agency Fund	This fund is used to account for funds that are held in a custodial capacity by a school administrative unit for individuals, private organizations, or other governments. Agency funds may include those used to account for student activities,taxes collected for another government , fiscal agent accounts and clearing accounts.