Appendix – Definitions of Account Codes

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Appendix – Definitions of Account Codes

INTRODUCTION

The purpose of this section is to provide the reader with an overview of the required coding structure; the graphic display and definitions which follow should be used for that purpose.

The coding structure is consistent with "Financial Accounting for Local and State School Systems" published by the National Center for Education Statistics, 2009. Standard coding found in this section is necessary to satisfy state and federal reporting requirements. Each district should review local needs before additional elements of the coding structure are added. The accounting system designed should accommodate the planning, budgeting, evaluating, and analysis functions of the system and should be cross-referenced to other information files of that system.

Dimension - Block of related digits.

Fund - An independent fiscal and accounting entity, preferably with a self-balancing set of accounts, with its own assets, liabilities, resources, and fund balances which are segregated for the purpose of carrying on specific activities in accordance with special regulations, restrictions, or limitations (two positions). Edited field in the Financial Information Database (FID)

Transaction Code - A code used to identify whether an accounting entry is balance sheet, revenue, or expenditure (one position). Used internally in district accounting systems. Not reported to the FID as a separate field. The transaction code is used to determine which file (revenue, expenditure, or balance sheet) the record is to be uploaded for FID submission.

Major Class - The basic account identifier for recording transactions involving assets, liabilities, fund balance and revenues (three positions). Edited field in the FID.

Suffix - The code used to further define/distinguish between revenue sources (four positions). Edited field in the FID. Edited for revenue records, but not balance sheet.

Function -The basic account identifier for expenditures. It describes the activity for which a service or material is acquired. The basic functional categories operated by most districts are instruction, pupil support, instructional staff support, general administration, business services, operations and maintenance, transportation, central services, community services, and facilities acquisition. Edited field in FID.

Object - The code used to describe the service or commodity obtained as the result of a specific expenditure. The broad object code categories include salaries, benefits, purchased services, supplies/materials, and capital outlay. Edited to the 2nd position in FID.

Program - The code used to describe a plan of activities and procedures designed to accomplish predetermined objective or set of allied objectives (three positions). Edited field in the FID.

Grant Code - The code used to identify various grant programs/funding source (four positions). Fourth position may be used at district's discretion. **This is a required field for reporting all restricted grant related expenditures**. **We recommend using it on all corresponding restricted grant revenue records as a good financial management practice. Some grant offices may require that districts report information in this field on both FID revenue and expenditure records as a condition for receiving a particular grant.**

Facility/School - The state assigned code used to designate a district building or administrative unit. (five positions). Edited field in the FID.

Other - A dimension available to further define a school district's activities; i.e., subject matter, special cost center, etc. (four positions).

Appendix – Definitions of Account Codes

CODING STRUCTURE

BALANCE SHEET

Fund	Transaction Code	Major Class	Suffix	Not Used
X X	X	X X X	X X X X	XX X X - X X X X - X X X X - X X X X

REVENUES

Fund	Transaction	Major Class	Suffix		Grant	Other
X X	X	X X X	X X X X	X X X	X X X X	X X X XX- X X X X

EXPENDITURES

Fund	Transaction	Function	Object	Program	Grant	Facility /School	Other
X X	X	X X X	X X X X	X X X	X X X X	X X X X X	X X X X

Appendix – Definitions of Account Codes – Fund Codes

Account Code	Fund Type	Fund Name
11	General Fund (1)	General Fund
21	Special Revenue (2)	Athletic Fund
22	Special Revenue (2)	* Special Education Fund
23	Special Revenue (2)	Community Service Fund
24	Special Revenue (2)	Bookstore Fund
25	Special Revenue (2)	Food Service Fund
26	Special Revenue (2)	*Vocational Education Fund
27	Special Revenue (2)	Cooperative Activities Fund
28	Special Revenue (2)	Private Purpose Trust Fund
31 - 39	Debt Service Funds (3)	Debt Service Funds
41 - 49	Capital Projects Fund (4)	Capital Projects Funds
51 - 59	Trust Funds (5)	Trust Funds
61 - 69	Agency Funds (6)	Agency Funds
71 – 79	Enterprise (7)	Enterprise
81 – 89	Internal Service (8)	Internal Service
91 – 99	District Wide Reporting (9)	District Wide Reporting
91	District Wide Reporting (9)	Capital Asset Accounts
92	District Wide Reporting (9)	Long Term Liability Accounts

* These funds may only be used by intermediate school district and center programs.

See Section II B.02 for a description of fund types.

TRANSACTION CODES

Account Code	Transaction
0	Revenue Accounts
1	Expenditure Accounts
2	Balance Sheet Accounts

Appendix – Definitions of Account Codes – Balance Sheet Major Class Codes

Major Class Code	Allowable Funds	Account Name/Description
100		**Cash Accounts**
101	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Cash - Currency, coin, checks, postal and express money orders, and banker's drafts on hand, or on deposit, with an official or agent designated as custodian of cash and bank deposits.
102	11, 2x, 3x, 4x, 5x, 7x, 8x	Petty Cash - A sum of money set aside for the purpose of paying small obligations for which the issuance of a formal voucher and check would be too expensive and time consuming.
103	11, 2x, 3x, 4x, 5x, 7x, 8x	Cash Change Funds - A sum of money set aside for the purpose of providing cash register change.
110		**Taxes Receivable**
111	11, 2x, 3x, 4x, 7x	Taxes Receivable - The uncollected portion of taxes that a school system or governmental unit has levied and which has become due, including any interest or penalties which may be accrued. Subsidiary accounts may be maintained on the basis of tax roll year and/or current and delinquent taxes.
112	11, 2x, 3x, 4x, 7x	Allowance for Uncollectible Taxes (Credit) The portion of taxes receivable estimated not to be collected. The account is shown on the balance sheet as a deduction from the taxes receivable account to arrive at net taxes receivable.
120		**Accounts Receivable**
121	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Accounts Receivable - Amounts owing an open account from private persons, firms, or corporations for goods and services furnished by a school system (but not including amounts due from other funds or from other governmental units). Although taxes receivable are covered by this term, they should be recorded and reported separately in the Taxes Receivable accounts.
130		**Due From Other Funds**
131	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Due From Other Funds - An asset account used to indicate amounts owed to a particular fund by another fund in the same school system for goods sold or services rendered.
140		**Due From Other Governmental Units**
141	11, 2x, 3x, 4x, 5x, 7x, 8x	Due From Other Governmental Units - Amounts due to the reporting governmental unit from another governmental unit. These amounts may represent grants-in-aid, and charges for services rendered by the reporting unit for another governmental unit.
160		**Interest Receivable on Investments and Deposits**
161	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Interest Receivable on Investments and Deposits - The amount of interest receivable on investments or deposits.

Appendix – Definitions of Account Codes – Balance Sheet Major Class Codes

Major Class Code	Allowable Funds	Account Name/Description
170		**Inventory** - The cost of supplies and equipment on hand not yet distributed to requisitioning units.
171	11, 2x, 5x, 7x, 8x	Inventory Supplies - The cost of supplies on hand not yet distributed to requisitioning units.
172	11, 2x, 5x, 7x, 8x	Inventory Merchandise for Resale - The value of goods held by a school district for resale rather than for use in its own operations.
173	11, 2x, 5x, 7x, 8x	Inventory Food Purchased - The cost of food held by a school district.
180		**Investments**
181	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Investments - All securities and paper held for the production of income in the form of interest, dividends, rentals, or lease payments including certificates of deposit, savings deposit receipts, and real estate. The account does not include fixed assets or real estate acquired by the school system for operation. Subsidiary accounts for each category of investments may be maintained.
190		**Other Current Assets**
191	11, 2x, 3x, 4x, 5x, 7x, 8x	Deposits - Funds deposited by the school system as a prerequisite to receiving services and/or goods. Included in this account are deposits for rentals and returnable containers.
192	11, 2x, 3x, 4x, 5x, 7x, 8x	Prepaid/Deferred Expenditures - Expenditures entered in the accounts for benefits not yet received. Prepaid expenditures differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operations. Examples of prepaid expenditures are prepaid rent, prepaid interest, and unexpired insurance premiums. An example of a deferred charge is unamortized discounts on bonds sold.
193	7x, 92	Capitalized Bond and Other Debt Issuance 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.
194	7x, 92	Premium/Discount on Issuance of Bonds- Represents amounts to be amortized as debt premium in connection with the issuance of bonds.
195	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Deferred Outflows – Used for recording deferred outflows related to long-term pension liability (GASB 68). Refer to Major Class Code 594 for the recording of the long-term pension liability and Major Class Code 495 for the recording of deferred inflows.
199	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Other Current Assets - Assets other than those defined above.

Appendix – Definitions of Account Codes – Balance Sheet Major Class Codes

Major Class Code	Allowable Funds	Account Name/Description
200		**Fixed Assets** - Those assets which the LEA intends to hold or continue in use over a long period of time.
210		**Land**
211	7x, 8x, 91	Land - A fixed asset account used to record the acquisition value of land owned by a school system. It includes the purchase price along with legal fees, filling and excavation costs, and other associated improvement costs incurred to prepare the land for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.
220		**Buildings and Additions**
221	7x, 8x, 91	Buildings - A fixed asset account used to record the initial acquisition value of permanent structures used to house persons and property owned by the school system. It includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.
222	7x, 8x, 91	Building Accumulated Depreciation
223	7x, 8x, 91	Additions to Buildings - A fixed asset account used to record the addition to the acquisition value of permanent structures used to house persons and property owned by the school system. It includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.
224	7x, 8x, 91	Additions to Buildings - Accumulated Depreciation
230		**Site Improvements**
231	7x, 8x, 91	Site Improvements - An account used to record the acquisition value of permanent improvements, other than buildings, which add value to land. Examples include: fences, retaining walls, sidewalks, pavements, gutter, tunnels, and bridges. If the improvements are purchased or constructed, this account contains the purchase or contract price. If improvements are obtained by gift, it reflects the appraised value at time of acquisition.
232	7x, 8x, 91	Site Improvement Accumulated Depreciation

Appendix – Definitions of Account Codes – Balance Sheet Major Class Codes

Major Class Code	Allowable Funds	Account Name/Description
240		**Equipment and Furniture**
241	7x, 8x, 91	Equipment and Furniture - An account used to record the purchase price of tangible property of a more or less permanent nature, other than land, buildings, or improvements thereto, which is useful in carrying on operations. Examples are machinery, tools, furniture and furnishings.
242	7x, 8x, 91	Equipment and Furniture Accumulated Depreciation
250		**Vehicles Other than Buses**
251	7x, 8x, 91	Vehicles Other than Buses - An account used to record the purchase price or cost of vehicles other than school buses.
252	7x, 8x, 91	Vehicles Other than Buses Accumulated Depreciation
260		**School Buses**
261	7x, 8x, 91	School Buses - An account used to record the purchase price of school buses. School buses are shown at their original cost, including the cost of mobile radio equipment if purchased when the bus was placed in service.
262	7x, 8x, 91	School Bus Accumulated Depreciation
270		**Educational Media and Textbooks**
271	7x, 8x, 91	Educational Media and Textbooks - An account used to record the purchase price of educational media and textbooks used for the initial furnishing of a newly constructed building. These include books outside the educational media center if they are capitalized and any appreciable accession involving an expansion of the educational media center.
272	7x, 8x, 91	Educational Media and Textbook Accumulated Depreciation
280		**Construction in Process**
281	7x, 8x, 91	Construction in Process
290		**Other Capital Assets – Examples include Works of Art and Historical Treasures**
291	7x, 8x, 91	Other Capital Assets
292	7x, 8x, 91	Other Capital Asset Accumulated Depreciation

Appendix – Definitions of Account Codes – Balance Sheet Major Class Codes

Major Class Code	Allowable Funds	Account Name/Description
300		**Budgeting and Other Debits** - Items that normally have debit balances and have offsetting accounts in the 600 series of accounts.
301	11, 2x, 3x, 4x, 5x, 7x, 8x **Don't Report to FID**	Estimated Revenues - The amount of revenues estimated to be received or to become receivable during the fiscal period. At the end of the fiscal period, the account is closed out and does not appear in a balance sheet prepared at the close of the fiscal period.
302	11, 2x, 3x, 4x, 5x, 7x, 8x **Don't Report to FID**	Revenues (Credit) - The increase in ownership equity during a designated period of time. The account appears only in a balance sheet prepared during the fiscal period.
304	92	Amount to be Provided for Payment of Long-term Debt - An account used to offset the amount of Long-term debt liability recorded in the Long-Term Debt Liability Accounts.

Appendix – Definitions of Account Codes – Balance Sheet Major Class Codes

Major Class Code	Allowable Funds	Account Name/Description
400		**Current Payables** - Those debts the school system expects to pay within a short period of time, usually within a year.
401	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Control Payable - to be used for recording non-routine journal entries that usually occur at the end of accounting periods.
402	11, 2x, 3x, 4x, 5x, 7x, 8x	Accounts Payable – Liabilities on open account or evidences by vouchers owing to private persons, firms or corporations for goods and services received by a school system (but not including amounts due to other funds of the same school system or to other governmental units).
403	11, 2x, 3x, 4x, 5x, 7x, 8x	Judgments Payable – Amounts due to be paid by a school system as the result of court decisions, including condemnation awards in payment for private property taken for public use.
404	11, 2x, 3x, 4x, 5x, 7x, 8x	Contracts Payable - Amounts due on contract for assets, goods, and services received by a school system.
405	11, 4x	Construction Contracts Payable - Amounts due by a school system on contracts for construction of buildings, structure, and other improvements.
406	11, 4x	Construction Contracts Payable/Retained Percentage - Liabilities resulting from construction contracts. Includes that portion of the work completed but on which part of the liability has not been paid pending final inspection or the lapse of a specified time period or both. The unpaid amount is usually a stated percentage of the contract price.
407	11, 2x, 3x, 4x	Tax Anticipation Notes and Loans Payable - The principal amount of notes issued in anticipation of revenue from local, state, and other sources. This account is credited with the amount of revenue anticipation notes issued, and debited with the amount of principal repaid. Interest payments on short-term notes outstanding are <u>not</u> charged to this account.
410		**Due to Other Funds**
411	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Due to Other Funds - A liability account used to indicate amounts owed by a particular fund to another fund in the same school system for goods and services rendered. It is recommended that separate accounts be maintained for each interfund receivable.
420		**Due to Other Governmental Units**
421	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Due to Other Governmental Units - Amounts owed by the reporting school system to another governmental unit.
422	11	Due to State of Michigan – TIF

Appendix – Definitions of Account Codes – Balance Sheet Major Class Codes

Major Class Code	Allowable Funds	Account Name/Description
430		**Due to Agency Fund Activities**
431	6x	Due to Agency Fund Activities - Amounts owed by the reporting school system to Agency Fund Activities. Examples: Class of 2008, Flower Fund, Spanish Club, etc.
440		**Current Matured Bond Liabilities**
441	1x, 3x, 7x, 92	Bonds Payable - Bonds that have not reached or passed their maturity date and are due within one year or less.
442	1x, 3x, 7x, 92	Interest Payable – Interest on debt that has reached the maturity date and is due within one year or less.
443	1x, 3x, 4x	Arbitrage Rebate Payable- Liabilities Arising from arbitrage rebates to the IRS from bond financing.
444	7x, 92	Un-amortized Premiums on the Issuance of Bonds – An account that represents that portion of the excess of bond proceeds over par value and that remains to be amortized over the remaining life of such bonds.
450		**Payroll Deductions and Withholdings** - Amounts deducted from employee salaries for withholding taxes and other purposes. Separate liability accounts may be used for each type of deduction.
451	11, 2x, 4x, 5x, 7x, 8x	Payroll Related Accrued Liabilities.
460		**Accrued Expenditures**
461	11, 2x, 3x, 4x, 5x, 7x, 8x	Accrued Expenditures - Expenditures incurred during the current accounting period but which are not payable until a subsequent accounting period.
462	11, 2x, 4x, 5x, 7x, 8x	Salaries Payable - Amounts due to employees for services performed for which payment has not been made.
470		**Unearned or Unavailable Revenue**
471	11, 2x, 3x, 4x, 5x, 7x, 8x	Unearned Revenue (Grant funds received but not expended) Examples would include Section 31a At Risk or Section 107 Adult Education Funds received during year but not yet expended for grant objectives.
472	11, 2x, 3x, 4x, 5x, 7x, 8x	Unavailable Revenue- Funds earned but not yet received within the availability period (the availability period is generally within 60 days after fiscal year end).
490		**Other Current Liabilities**
491	11, 2x, 3x, 4x, 5x, 7x, 8x, 92	Other Current Liabilities - Liabilities other than those defined above.
492	7x, 92	Lease Obligation-Current Capital lease obligations due within one year.
493	7x, 92	Compensated Absence – Current Compensated Absences that will be paid within one year.
495	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Deferred Inflows – Used for recording deferred inflows related to long-term pension liability (GASB 68). Refer to Major Class Code 594 for the recording of the long-term pension liability and Major Class Code 195 for the recording of deferred outflows.

Appendix – Definitions of Account Codes – Balance Sheet Major Class Codes

Major Class Code	Allowable Funds	Account Name/Description
500		**Long-Term Liabilities** - Those debts the school system expects to pay over an extended period of time, usually longer than one year.
510		**Bonds Payable**
511	7x, 8x, 92	Bonds Payable Term-Long Term Portion - The face value of term bonds issued and outstanding.
512	7x, 8x, 92	Bonds Payable-Serial – The face value of serial bonds issued and outstanding.
530		**School Bond Loan-Payable - Long Term Portion**
531	7x, 8x, 92	School Bond Loan-Payable - Long Term Portion - The face value of school bond loans issued and outstanding and the amount of interest payable.
560		**Bus Loans Payable-Long Term Portion**
561	7x, 8x, 92	Bus Loans Payable-Long Term Portion - The face value of the conditional sales contract amount issued to finance the purchase of school buses. Interest expenditures are normally recorded in the General Fund at the time payments are made.
570		**Furniture and Equipment Loans Payable-Long Term Portion**
571	7x, 8x, 92	Furniture and Equipment Loans Payable-Long Term Portion - The face value of long term notes issued to finance furniture or equipment. Interest expenditures are normally recorded in the General Fund when payments are made.
580		**Compensated Absences-Long Term Portion**
581	92	Compensated Absence Accounts - Long Term Portion
590		**Other Loans and Liabilities - Long Term Portion**
591	7x, 8x, 92	Other Loans and Liabilities - Long Term Portion
592	7x, 8x, 92	Capital Lease Obligation – Long Term Portion
593	7x, 8x, 92	Arbitrage Rebate Liability – Long Term Portion – Liabilities arising from arbitrage rebates to the IRS from bond financing.
594	92	Pension Liability – Long Term Portion – Long term pension liability as reported on financial statements (GASB 68). See Major Class Code 195 for the recording of Deferred Inflows and Outflows.

Appendix – Definitions of Account Codes – Balance Sheet Major Class Codes

Major Class Code	Allowable Funds	Account Name/Description
600	**Don't Report to FID**	**Budgeting Accounts and Other Credits** - These accounts represent budget amounts related to expenditures and encumbrances as well as offsetting accounts that normally have credit balances.
601	11, 2x, 3x, 4x, 5x, 7x, 8x	Appropriations - This account records authorizations granted by the legislative body to make expenditures and to incur obligations for specific purposes. This account appears in a balance sheet prepared during the fiscal period. At the end of the fiscal period, the Appropriations account is closed out and does not appear in the balance sheet prepared at the close of the fiscal period.
602	11, 2x, 3x, 4x, 5x	Expenditures (Debit) - This account appears in balance sheets prepared during the fiscal period and designates the total expenditures charged against appropriations during such period. The account is shown in each balance sheet as a deduction from the Appropriations account to arrive at the unexpended balance of total appropriations.
603	11, 2x, 3x, 4x, 5x, 7x, 8x	Encumbrances (Debit) - This account designates obligations in the form of purchase orders, contracts, or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. In an interim balance sheet, encumbrances are deducted along with the expenditures from the Appropriations account to arrive at the unencumbered balance of appropriations.

Appendix – Definitions of Account Codes – Balance Sheet Major Class Codes

Major Class Code	Allowable Funds	Account Name/Description
700		**Fund Balance** - These are accounts that show the excess of fund assets and resources over fund liabilities.
706	11, 2x, 3x, 4x, 5x	Fund Balance-Budgeted - The difference between estimated revenue and appropriations for the current fiscal period. At the end of the fiscal period this account is closed out and does not appear in the year end balance sheet. **Don't Report to FID**
710		**Non Spendable Fund Balance**
711	11, 2x, 3x, 4x, 5x, 7x, 8x	Non Spendable Fund Balance **-**This class of fund balance represents those assets that are not available in a spendable formation. Some examples would include inventories and pre-paid expenditures. Two other examples are given by GASB but will see limited use by school districts; long term receivables not expected to be converted to cash in the near term and corpus of a permanent fund. **(For Use in FY 2010-11 and following)**
720		**Restricted Fund Balance**
721	11, 2x, 3x, 4x, 5x, 7x, 8x	Restricted **-**This class of fund balance represents amounts constrained to being used for a specific purpose by external parties, constitutional provisions, and enabling legislation. Examples include Bonded Capital Projects, Debt Service Funds established for voter approved debt millage, School Food Service Revenues associated with National School Lunch programs, and Special Education Millage**. (For Use in FY 2010-11 and following)**
730		**Committed Fund Balance**
731	11, 2x, 3x, 4x, 5x, 7x, 8x	Committed- This class of fund balance represents amounts constrained on use imposed by the government itself using its highest level of decision making authority (local school board resolution). The decision may be reversed in the same manner as it was initiated. The action to "commit" fund balance should be taken prior to the end of a given fiscal year, though the exact amount may be determined subsequently. (**For Use in FY 2010-11 and following)**
740		**Assigned Fund Balance**
741	11, 2x, 3x, 4x, 5x	Assigned-This class of fund balance represents amounts intended to be used for specific purposes. The intent is expressed by the governing body, the finance committee, or the official authorized by the governing body. Residual amounts in governmental funds other than the general fund are assigned. An appropriation of the existing fund balance to cover current year expenditures is considered an assignment of fund balance. **(For Use in FY 2010-11 and following)**
750		**Unassigned Fund Balance**
751	11, 2x, 3x, 4x, 5x	Unassigned- This class of fund balance represents the remaining fund balance after non-spendable, restrictions, commitments, and assignments. Reported only in the general fund, except for cases of Deficit fund balances. Those are always reported as Unassigned, no matter which fund. **(For Use in FY 2010-11 and following)**
760		**Investments in Fixed Assets**
761	91	Investment in Fixed Assets - An account in the Capital Asset "Fund." Used to represent the school system's equity in fixed assets.
770		**Unreserved Retained Earnings -**
771	7x, 8x	Unreserved Retained Earnings - The accumulated earning of proprietary funds that have been retained in the fund and that are not reserved for any specific purpose.
780		**Contributed Capital**
781	7x, 8x	Contributed Capital - An equity account used in proprietary funds showing the amount of fund capital contributed by the governmental unit from general governmental revenue and resources. Annual subsidies to cover operating deficits are not recorded here. These amounts are recorded as other sources (inter-fund transfers) and closed to the unreserved retained earnings accounts.

Appendix – Definitions of Account Codes – Revenue Major Class Codes

Major Class Code	Allowable Funds	Account Name/Description
100		**Revenue from Local Sources**
110		**Taxes Levied/Assessed by Public School** - Compulsory charges levied by LEA to finance services performed for common benefit.
111	11, 2x, 3x, 4x	Property Tax Levy – Taxes levied for school purposes by a school system on the assessed valuation of real and personal property located within the district. Include taxes collected from both current and delinquent tax collections.
112		Local Sales and Use Tax – Taxes assessed by the LEA imposed upon the sale and consumption of goods and services. It can be imposed upon the sale and consumption either as a general tax on the retail price of all goods and/or services sold within the LEA jurisdiction with few or limited exemptions, or as a tax upon the sale or consumption of selected goods and services. **Districts have no legal authority to collect**.
113		Local Income Tax - Taxes assessed by LEA, and measured by net income - that is, by gross income less certain deductions permitted by law. These taxes can be levied on individuals, corporations, or unincorporated businesses where the income is taxed distinctively from individual income. **Only Detroit Public Schools have legal authority to collect**.
114	11, 22, 26, 3x, 4x	TIFA - Tax increment financing is allowed under three Michigan laws: The Downtown Development Authority Act, Act No. 197 of the Public Acts of 1975, being sections 125.1651 to 125.1680 of the Michigan Compiled Laws; the Tax Increment Financing Authority Act, Act No. 450 of the Public Acts of 1980, being sections 125.1801 to 125.1828 of the Michigan Compiled Laws; and the Local Development Financing Authority Act, Act No. 281 of the Public Acts of 1986, being sections 125.2151 to 125.2174 of the Michigan Compiled Laws.
119	11, 2x, 3x, 4x	Penalties and Interest on Delinquent Taxes - Amounts collected as penalties for the payment of taxes after the due date or dates, and the interest charged on delinquent taxes from the due date to the date of actual payment.
120		**Appropriations Received from Local Units of Government Other Than School Districts** - Revenue from the appropriation of another local governmental unit. The local school system is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means that are not earmarked for school purposes.
121	11, 2x, 3x, 4x	Property taxes levied for school purposes by a local governmental unit other than the school district.
122		Other Local Units of Government Sales and Use Tax. **Districts have no legal authority to collect!**
123	11	Income Taxes - Taxes assessed by a local unit of government other than an LEA, measured by net income - that is, gross income less certain deductions permitted by law. Can be levied on individuals, corporations or unincorporated businesses where there is income.
124	11, 2x, 3x, 4x	Penalties and Interest on Taxes - Revenue from penalties assessed by a local unit of government other than an LEA for the payment of taxes after the due date and the interest charged on delinquent taxes from the due date of actual payment.

Appendix – Definitions of Account Codes – Revenue Major Class Codes

Major Class Code	Allowable Funds	Account Name/Description
128	11, 2x, 3x, 4x	Revenue in Lieu of Taxes - Payment made out of general revenues by a local government unit to the LEA in lieu of taxes it would have to pay had its property or other tax base been subject to taxation by the LEA on the same basis as privately owned property. Examples: Commercial Forest, Industrial Facilities, MSHDA, Neighborhood Enterprise.
129	11, 2x, 3x, 4x	Other Taxes - Other forms of taxes by a Local government unit other than an LEA such as licenses and permits.
130		**Tuition - (Fees for Instruction)**
131	11, 2x, 7x	Tuition - Revenue from individuals, welfare agencies, and private sources for education services.
140		**Transportation Fees**
141	11, 2x, 7x	Transportation Fees - Money received for the transportation of pupils.
150		**Earnings on Investments and Deposits**
151	11, 2x, 3x, 4x, 5x, 7x, 8x	Earnings on Investments and Deposits - Earnings from the deposit of monies for investment purposes.
153	11, 2x, 3x, 4x, 5x, 7x, 8x	Gain or Loss on Investments – Fair value adjustments only.
154	11, 2x, 4x, 5x	Earnings on Investment in Real Property: Revenue for rental, use charges and other income on real property held for investment purposes.

Appendix – Definitions of Account Codes – Revenue Major Class Codes

Major Class Code	Allowable Funds	Account Name/Description
160		**Food Sales** - Revenue received from Food Service Activities
161	25	Food Sales to Pupils/Students – Reimbursable - Revenue from pupils for sale of food products and services considered reimbursable by USDA.
162	25	Food Sales to Patrons/Adults - Non-Program - Revenue from patrons/adults for sale of food products and services. Non-reimbursable by USDA
163	11, 2x	Special Milk Sales – Reimbursable - Revenue from students from sale of reimbursable milk as part of special milk program.
164	25	A-La-Carte Sales - Non-Program - Revenue from a-la-carte sales.
165	11, 2x	Catering Revenue - Non-Program - Revenue from catering activities provided by school district.
169	11, 2x	Other Food Sales - Non-Program - Revenue from students, adults, or organizations for the sale of food products and services considered special functions.
170		**Revenue from Student Activities** - Revenue resulting from co-curricular and extra-curricular activities controlled and administered by the school district.
171	11, 2x, 7x	Admissions - Revenue from the sale of tickets or other admission charges for school sponsored activities (i.e. athletic events)
172	11, 2x, 7x	Merchandise Sales - Revenue from the sale of books, magazines, and other items of general merchandise. This does not include proceeds from sale of capital assets that are recorded under major class code "593"
173	11, 2x, 7x	Dues and Fees – Revenue from clubs, classes, or other pupil groups or organizations as dues or fees for participation in the activities of the organization or group. Include locker fees, equipment fees, etc. **Public libraries late fees, non-educational child care fees, and senior citizen activity fees should be recorded as Community Service Activities in major class "181" below.**
179	11, 2x, 7x	Other Student Activity Income
180		**Revenue from Community Service Activities** - Revenue from community service activities operated by the public school.
181	11, 2x, 7x	Revenue from Community Service Activities (Examples: Latchkey Fees, Pre-school Fees charged to parents, Medicaid Fee for Service, Adult Enrichment Courses, After School Programs.)
190		**Other Local Revenue**
191	11, 2x, 7x	Rentals - Revenue from the rental of school property, real or personal.
192	11, 2x, 3x, 4x, 5x, 7x, 8x	Private Sources (Contributions) - Donations (monetary and in-kind) received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected. Separate accounts may be maintained for revenue unrestricted as to use and revenue that is restricted as to use.
193	7x, 8x, 91	Gains or Losses on Sale of Fixed Assets
195	7x, 8x	Revenues Received from Services Provided other public schools (Intermediate, Local or Public School Academy)
197	8x	Revenues Received from Services Provided Other Funds - Internal Service Fund Only.
199	11, 2x, 3x, 4x, 5x, 7x, 8x	Miscellaneous Local Revenues- Revenues from local sources not fitting into another local revenue classification.

Appendix – Definitions of Account Codes – Revenue Major Class Codes

Major Class Code	Allowable Funds	Account Name/Description
200		**Revenues Received through another Non-Educational Entity or Political Subdivision** – Revenue (monetary and in-kind) generated by a non-educational entity or political subdivision and then distributed to the school in amounts different than were collected by the entity. For example, 2% Casino Revenues, penal fees for drunk driving and library fines collected by another governmental entity that are distributed to the school in amounts different than are collected by the collecting entity.
211	11, 2x, 3x, 4x, 5x, 7x, 8x	Unrestricted - Revenues received through another non-educational entity or political subdivision.
212	11, 2x, 3x, 4x, 5x, 7x, 8x	Restricted - Revenues received through another non-educational entity or political subdivision that must be used for specific purposes.
300		**Revenue from State Sources (Monetary and In-kind)**
310		**Grants-In-Aid** - Grants-in-aid are contributions made from State funds to a school system and are not related to specific revenue sources of the state.
311	11, 2x, 3x, 4x	Unrestricted - State Revenues received as grants by the school system that can be used for any legal purpose desired by the school system without restriction.
312	11, 2x, 3x, 4x	Restricted - State Revenues received as grants by the school system that must be used for a categorical or specific purpose. If such money is not completely used by the school system, it must usually be returned to the state.
315	11, 2x, 3x, 4x	Restricted-Received from state through another entity (sub-grantee)..
316	11, 2x, 3x, 4x	Unrestricted – Received from state through another entity (sub-grantee).
317	11, 2x, 3x, 4x	Restricted - Received from state through another Michigan public school (Intermediate, Local or Public School Academy).
318	11, 2x, 3x, 4x	Unrestricted - Received from state through another Michigan public school (Intermediate, Local or Public School Academy).
320		**State Payments in Lieu of Taxes**
321	11, 2x, 3x, 4x	State Payments in Lieu of Taxes - Payments made out of general revenues by the state government to the school system in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the local school system on the same basis as privately-owned property or other tax base. It would include payment made for privately-owned property that is not subject to taxation on the same basis as other privately-owned property due to action by the state government unit.

Appendix – Definitions of Account Codes – Revenue Major Class Codes

Major Class Code	Allowable Funds	Account Name/Description
400		**Revenues from Federal Sources (Monetary and In-Kind)**
410		**Grant-In-Aid** - Revenues received directly or through state from the Federal government.
411	11, 2x, 3x, 4x	Unrestricted Received Directly from the Federal Government - Revenues received directly from the federal government as grants to the school system and which can be used for any legal purpose desired by the school system without restriction.
412	11, 2x, 3x, 4x	Unrestricted Received from Federal Government Through the State - Revenues received from the federal government through the state as grants and which can be used for any legal purpose desired by the school system without restrictions.
413	11, 2x, 3x, 4x	Restricted Received Directly from the Federal Government - Revenues received directly from the federal government as grants to the school system and which must be used for a categorical or specific purpose. If such money is not completely used by the school system, it usually is returned to the governmental unit.
414	11, 2x, 3x, 4x	Restricted Received from Federal Government Through the State - Revenues received from the federal government through the state as grants to school system and which must be used for a categorical or specific purpose. If such money is not completely used by the school system it usually is returned to the state.
415	11, 2x, 3x, 4x	Restricted-Received from Federal Government through another governmental agency as grants that must be used for a categorical or specific purpose. (This does not include another public school, see 417 below.) If the funds are not completely used for the specified purpose, they must be returned to the governmental agency.
416	11, 2x, 3x, 4x	Unrestricted-Received from Federal Government through another governmental agency as grants that may be used for any legal purpose desired by the school without restriction. (This does not include another public school, see 418 below.)
417	11, 2x, 3x, 4x	Restricted-Received from Federal Government through another public school (Intermediate, Local, or Public School Academy) - Revenues received from the Federal Government through another public school that must be used for a categorical or specific purpose. If funds are not completely used for the grant purpose, they must be returned to the other public school.
418	11, 2x, 3x, 4x	Unrestricted-Received from Federal Government through another public school (Intermediate, Local or Public School Academy) - Revenues received from the Federal Government through another public school as grants which can be used for any legal purpose desired by the school without restriction.
419	11, 2x, 3x, 4x	Other Revenue - Federal Sources

Appendix – Definitions of Account Codes – Revenue Major Class Codes

Major Class Code	Allowable Funds	Account Name/Description
420		**Federal Payment in Lieu of Taxes**
421	11, 2x, 3x, 4x	Federal Payments in Lieu of Taxes - Payments made out of general revenues by the federal government to the school system in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the local school system on the same basis as privately-owned property or other tax base. It would include payment made for privately owned property that is not subject to taxation on the same basis as other privately owned property due to action by the federal government unit.
480		**USDA Donated Commodities**
481	25	United States Department of Agriculture (USDA) entitlement commodities that are awarded according to a formula and accepted by the school food authority (SFA) for the fiscal year of the school district. Modifications to the grant entitlement are recognized whenever the SFA accepts entitlement commodities offered (via distributing agency request form). Entitlement commodities are determined by the USDA and are reported in the *Food Scoop* publication of the Michigan Department of Education.
482	25	USDA bonus commodities received by the SFA. Bonus commodities are determined by the USDA and the value is reported in the *Food Scoop* publication of the Michigan Department of Education.
510-520		**Other Local Revenue** – Transfers and payments received from other public school districts within the state or governmental units outside the state.
510		**Local Payments Received from Other Public Schools Within the State** – Local payments from school systems (LEAs, ISDs, PSAs), generally for services rendered to pupils residing in the paying school district. (State and Federal Grants received through another public school should be recorded in the appropriate state or federal major class code.
511	11, 2x	Tuition payments received from Other Public Schools. Distinguish type of tuition by the suffix code.
512	11, 2x	Transportation payments received from Other Public Schools
513	11, 2x	ISD Collected Millage Tax received from Other Public Schools
518	11, 2x	Compensation Received in Payment of services Provided to Other Public Schools.
519	11, 2x, 3x, 4x	Other Distributions received from Other Public Schools
520		**Local Payments Received from Other Governmental Units Outside the State** - These are conduit-type payments from school systems outside the state for services rendered to pupils residing in the paying school district.
521	11, 2x	Tuition received from Other Governmental Units Outside the State
522	11, 2x	Transportation received from Other Governmental Units Outside the State
529	11, 2x	Other received from Other Governmental Units Outside the State

Appendix – Definitions of Account Codes – Revenue Major Class Codes

Major Class Code	Allowable Funds	Account Name/Description
540-590		**Other Transactions** – Included are other transactions that are not revenue to the school system including prior period adjustments.
540		**Extra-Ordinary Revenue Items**
541	11, 2x, 3x, 4x, 5x, 7x, 8x	Extra-Ordinary Insurance Reimbursements - Those that would materially alter the revenue reported in the financial statements should they be reported there.
542	11, 2x, 3x, 4x, 5x, 7x, 8x	Extra-Ordinary Capital Contributions - Those that would materially alter the revenue reported in the financial statements should they be reported there.
549	11, 2x, 3x, 4x, 5x, 7x, 8x	Extra-Ordinary Other Reimbursements - Those not included above that would materially alter the revenue reported in the financial statements should they be reported there.
550		**Prior Period Adjustments**
551	11, 2x, 3x, 4x, 5x, 7x, 8x	Prior Period Adjustments-Material Transactions. Amounts reported here must be reported in the audited financial statements as adjustments in the prior year fund balance with appropriate notation.
552	11, 2x, 3x, 4x, 5x, 7x, 8x	Adjustments to Prior Period Expenditure Accounts (Credit Amounts) - Non-material Transactions (For example: write-off of a non-material accounts payable or refund of prior year expenditure.)
590		**Other Financing Sources** - This category is used for those transactions that cannot be identified in the above classifications.
591	11, 2x, 3x, 4x, 5x, 7x, 8x	Proceeds from the Issuance of Bonds - Used to record the face amount of the bonds issued. Include bond principal and premium or discount on issuance. Short term loan/bond proceeds **Should NOT** be classified here. Record short term debt as balance sheet item (see balance sheet code 407)
592	11, 2x, 3x, 4x, 5x, 7x, 8x	Proceeds from the Sale of Long-term Notes/Loans
593	11, 2x, 3x, 4x, 5x, 7x, 8x	Proceeds from the Sale of Capital Assets
594	11, 2x, 3x, 4x, 5x, 7x, 8x	Capital Lease Transactions
595	11, 2x, 3x, 4x, 5x, 7x, 8x	Proceeds from School Bond Loan Fund
596	11, 2x, 3x, 4x, 5x, 7x, 8x	Proceeds from Refinancing Debt
598	7x	Amortization of Premium on Issuance of Bonds
599	11, 2x, 3x, 4x, 5x, 7x, 8x	Miscellaneous Other Financing Sources - This account is to be used to record other transactions not mentioned.
600		**Fund Modifications (Other Operating Transfers In)** - This category represents incoming transfers from other funds within the same school district that would create a duplication of consolidated data for the school district if recorded as ordinary revenues.
6xx	11, 2x, 3x, 4x, 5x	Fund Modifications (Other Operating Transfers In) - Use “6” in the first position of the major class code, then two position fund code of fund the dollars are coming from.

Appendix – Definitions of Account Codes –Revenue Suffix Codes

Suffix Code	Allowable Major Class	Suffix Name/Description
0000	1xx-6xx	**Funds received that are not associated with any specific program or grant listed below. Please use a specific suffix whenever possible.**
0010	311, 318	**State Aid Foundation** - State School Aid Foundation Grants, Discretionary payments, State School Aid One-Time Grants, and State School Aid Hold Harmless Payment
0011	None	**Special Education Foundation** - State School Aid Special Education Foundation, State School Aid-Special Education 51a(13)
0020	312	**At Risk** - State School Aid-At Risk Children
0030	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	**Adult Education** - State Aid Section 107, Federal Title II AEFLA CFDA 84.002
0040	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	**Bilingual** - Bilingual Education. Funds received from programs designed for children from homes where English is not the primary language. For example: Federal CFDA 84.003c. State Bilingual Funds.
0060	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	**Drug Free** - Drug Free School Grants. For example: Federal @IA Title II AEFLA CFDA 84.002a
0070	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	**Math/Science** - Funds received from Math/Science Programs. For example: Federal Grants received under CFDA 84.281.
0080	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	**Gifted and Talented** - Funds received from programs designed for pupils identified as Gifted and Talented. For example: State School Aid-Gifted and Talented
0090	411, 412, 413	**Impact Aid** – Impact Aid Revenue (CFDA 84.041, 84.938, etc.)
0100	181, 312, 315, 317, 413, 414, 415, 417, 419, 51x	**Pre-School** - Funds received from programs designed for children in years preceding kindergarten. For example: State School Aid-Preschool Readiness
0110	16x, 312, 315, 317, 413, 414, 415, 417, 419, 481, 482, 51x	**School Lunch** - Funds received from School Lunch Programs. For example: School Lunch Breakfast, School Lunch Container Distribution, National School Lunch General Funds, School Lunch Supplemental State Funds, School Lunch Supplemental State Funds, School Lunch Breakfast State Match, State School Aid *Durant* School Lunch
0120	312, 315, 317, 413, 414, 415, 417, 419, 51x	**Special Education Grants** - Funds received for programs Restricted Special Education Grants. For example: State School Aid-Special Ed, IDEA and Other Federal Special Ed (See Expenditures-Function 122)
0130	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	**Staff Development** – Funds received for Staff or Professional Development Programs. For example: State School Aid Professional Development, any Federal grants awarded for staff development
0140	413, 414, 415, 417, 419	**Title I** - Federal Title I Revenues expended of Grant CFDA 84.009-84.013.

Appendix – Definitions of Account Codes –Revenue Suffix Codes

Suffix Code	Allowable Major Class	Suffix Name/Description
0150	413, 414, 415, 417, 419	**Title V** – Federal Title V Revenues expended for CFDA 84.298.
0160	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	**Career and Technical** - Funds received from Career and Technical programs. For example: State School Aid-Voc Ed Added Costs, Federal Vocational Education Grants (See Expenditures-Function 127)
0200	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	**Summer School**
0210	413, 414, 415, 417, 419	**State Grants for Improving Teacher Quality (Title II)**
0220	413, 414, 415, 417, 419	**No Child Left Behind**
0230	412, 413, 414, 415, 417, 419	**American Recovery and Reinvestment Act of 2009**
0240	412, 413, 416, 418, 419	**Edu Jobs**

Appendix – Definitions of Account Codes – Expenditure Function Codes

Function Code	Allowable Funds	Account Name/Description
100		**Instruction** - Instruction includes the activities dealing directly with the teaching of pupils or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital, and other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of classroom aides, teacher assistants, supplies and machines that directly aid in the instructional process. Include the work of group and class sponsors and chaperons at student activities. Include activities associated with instructional field trips.
110		**Basic Programs** - Instructional activities including enrichment designed primarily to prepare pupils for activities as citizens, family members, and workers, as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. Includes Pre-Kindergarten, Elementary, Middle-Junior High, and High School, as further defined below.
111	11,23, 27, 7x	Elementary - Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all pupils in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.
112	11, 23, 27, 7x	Middle/Junior High - Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.
113	11, 23, 27, 7x	High School - Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various occupations and/or professions which normally may be achieved in the high school years.
118	11, 23, 27, 7x	Pre-Kindergarten – Learning Experiences designed for ages preceding kindergarten.
119	11, 23, 27, 7x	Summer School - Any basic program activity offered in summer.
120		**Added Needs**- Instructional Classroom Activities designed for pupils added needs that are defined below. Include both regular and summer programs.
122	11, 22, 7x	Special Education - Instructional activities designed primarily to deal with pupils having impairments requiring special accommodation. The special education programs area includes Preprimary, Elementary, Middle/Junior High, and High School services for pupils with mental, emotional, hearing, visual, speech, language, physical and other impairments and learning disabilities. Homebound and hospitalized programs for pupils who are not classified as special education pupils should not be included in this account.

Appendix – Definitions of Account Codes – Expenditure Function Codes

Function Code	Allowable Funds	Account Name/Description
125	11, 27, 7x	Compensatory Education - Instructional activities designed to improve the achievement in basic cognitive skills of pupils who have extraordinary need for assistance to improve their competence in such basic skills as State At Risk, NCLB Title I, and Bilingual.
127	11, 26, 7x	Career and Technical Education - Instructional activities which provide laboratory, simulations or instruction offered at the secondary level, based upon individually designed learning experiences in a vocational subject preparing the pupil for competencies required in a recognized occupation coded in accordance with recognized and approved Classification of Instructional Programs (CIP) codes. See the identifications found in the State Code for approved CIP codes.
130		**Adult/Continuing Education** - Learning experiences designed to develop knowledge and skills to meet educational objectives of adults. Programs include activities to develop the fundamental tools of learning; develop skills and appreciation for special interest; or to enrich the aesthetic qualities of life.
131	11, 7x, 27	Basic - Learning experiences concerned with the fundamental tools of learning for adults who have never attended school or who have interrupted formal schooling and need knowledge and skills to raise their level of education. It is generally considered to include grade levels one through eight. The term adult basic education is also used.
132	11, 7x, 27	Secondary - Learning experiences designed to develop the knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by adults who have interrupted formal schooling. It is generally considered to include grade levels nine through twelve.
133	11, 26, 27, 7x	Secondary Vocational - Vocational learning experiences by means of laboratory, simulation or instruction offered at the secondary high school level, based upon individually designed learning experience in a vocational subject preparing the pupil for competencies required in a recognized and approved Office of Education (O.E.) code.
135	11, 26, 27, 7x	Occupational Training or Upgrading Retraining - Learning experiences concerned with the skills and knowledge required for employment in a new occupation, to extend or update competencies or preparation for employment in a new or different occupation. (Adults who are high school graduates or are not seeking a high school diploma.)

Appendix – Definitions of Account Codes – Expenditure Function Codes

Function Code	Allowable Funds	Account Name/Description
200		**Supporting Services** - Supporting Services are those services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction and to a lesser degree, community services. Supporting Services exist as adjuncts for the fulfillment of the objectives of instruction.
210		**Support Services-Pupil** - Consist of those activities that are designed to assess and improve the well being of pupils and to supplement the teaching process.
211	11, 22, 23,26, 27, 7x	Truancy/Absenteeism Services - Consist of those activities that have as their purpose the improvement of pupil attendance.
212	11, 22, 23, 26, 27, 7x	Guidance Services - Consist of those activities of counseling with pupils and parents, providing consultation with other staff members on learning problems, evaluating the abilities of pupils, assisting pupils to make their own educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for pupils.
213	11, 21, 22, 23, 26, 27, 7x	Health Services – Consist of physical and mental health services. Included are activities involved with providing pupils with appropriate medical, dental, nursing occupational therapy, or other health services.
214	11, 22, 26, 27, 7x	Psychological Services - Consist of those activities of administering psychological tests, interpreting the results of psychological tests, working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests, and planning and managing a program of psychological services including psychological counseling for the school or school system.
215	11, 22, 23, 26, 27, 7x	Speech Pathology and Audiology Services - Consist of those activities which have as their purpose the identification, assessment, and treatment of children with impairments in speech, hearing and language.
216	11, 22, 23, 26, 27, 7x	Social Work Services - Consist of those activities that have as their purpose the performance of school social work activities dealing with the problems of pupils that involve the home, school, and community.
217	11, 22, 26, 27, 7x	Visual Aid Services - Consist of those activities that have as their purpose the identification, assessment, and treatment of children with sight impairments.
218	11, 22, 23, 26, 27, 7x	Teacher Consultant - Consists of those activities for special education programs and services. See MDE Administrative Rules 340.1755 and R340.1749 for the appropriate use of special education teacher consultants.
219	11, 22, 23, 25, 26, 27, 7x	Other Pupil Support Services - This function is assigned to expenditures involving monitoring activities, such as, lunchroom monitors, hall monitors, playground monitors and crossing guards. Bus monitors are assigned to the transportation function, 271.

Appendix – Definitions of Account Codes – Expenditure Function Codes

Function Code	Allowable Funds	Account Name/Description
220		**Support Services-Instructional Staff** - Consist of activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils.
221	11, 22, 26, 27, 7x	Improvement of Instruction - Consists of those activities that are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging and natural learning experiences for pupils. These activities include curriculum development, techniques of instruction, child development and understanding, in-service training for instructional staff.
222	11, 22, 26, 27, 7x	Educational Media Services - Consist of those activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of educational media by teachers and other members of the instructional staff; and guiding instructional staff members in their use of educational media. Included here are the activities for planning the use of the educational media by pupils and instructing pupils in their use of media materials.
224	11, 22, 26, 27, 7x	Educational Television - Consists of those activities concerned with planning, programming, and writing educational programs or segments of programs for use on closed circuit or broadcast television or radio.
225	11, 22, 26, 27, 7x	Instruction Related Technology - Consists of all technology activities and services for the purpose of supporting instruction. Specifically costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and establishing technology for distance learning programs.
226	11, 2x, 7x	Supervision and Direction of Instructional Staff - Directing and managing instructional services. Includes the activities of program coordination and program compliance monitoring. Examples: Special Education, Career Technical, and Title I directors.
227	11, 22, 26, 27, 7x	Academic Student Assessment – Services rendered for the academic assessment of pupils. Examples: Purchased academic testing services, purchased grading services, academic testing supplies.
229	11, 2x, 7x	Other Instructional Staff Services - Consist of activities other than those defined above to assist instructional staff.

Appendix – Definitions of Account Codes – Expenditure Function Codes

Function Code	Allowable Funds	Account Name/Description
230		**Support Services-General Administration** - Consist of those activities concerned with establishing policy, operating schools and the school system, and providing the essential facilities and services for the staff and pupils. Also included are community relations (district wide activities and programs designed to improve school/community relations.)
231	11, 2x, 4x, 7x	Board of Education - Activities performed by the elected body that has been created according to state law and vested with responsibilities for educational activities in a school district. Includes legal, audit and election costs or fees.
232	11, 2x, 7x	Executive Administration - Those activities associated with the district-wide general or executive responsibilities, including the development and execution of school district policies through staff at all levels. Titles may include superintendent, associate or assistant superintendent, but may not be limited to such designations. These activities may be distinguished from the supervision or direction of a specific function, program or supporting service that may appropriately be charged to another specific instructional or supporting function. When the same individual directs two or more functions, the services of that individual's office may be prorated between the functions concerned. Include community relation's services (district wide activities and programs designed to improve school/community relations.)
233	11, 2x, 7x	Grant Writer/Grant Procurement - District-wide activities associated with grant writing and administrative activities necessary for meeting state and federal requirements related to grants. Examples: When a district employs a district-wide grant writer or coordinator.
240		**Support Service School Administration** – Consists of those activities concerned with overall administrative responsibility for a single school.
241	11, 22, 23, 26, 27 7x	Office of the Principal – Activities performed by the principal, assistant principal and other assistants in the general supervision of all operations of the school building; evaluation of staff members of the school; supervision and maintenance of the school records are included under this function, along with clerical staff for these activities.
249	11, 22, 23, 26, 27, 7x	Other School Administration – Other activities of school administration not defined above. Include full-time department chair persons and graduation expenditures here.
250		**Support Services Business** – Activities concerned with purchasing, paying, transporting, exchanging and maintaining goods and services for the school district.
252	11, 2x, 4x, 5x, 7x, 8x	Fiscal Services – Activities concerned with the fiscal operations of the school system. This function includes budgeting, receiving and disbursing, financial accounting, payroll, purchasing, inventory control, and internal auditing.
257	11, 2x, 8x	Internal Services – Activities concerned with storing and distributing supplies, furniture, and equipment. Also include district wide duplicating/printing services and central mail services.
259	11, 2x, 3x, 4x, 5x, 7x, 8x	Other Business Services - This function is assigned to those kinds of transactions that should not be identified to any of the business activities defined above. Examples: short term interest on notes, judgments, taxes abated and written off

Appendix – Definitions of Account Codes – Expenditure Function Codes

Function Code	Allowable Funds	Account Name/Description
260		**Operations and Maintenance**
261	11, 2x, 4x, 5x, 7x, 8x	Operating Buildings Services – Activities concerned with keeping the physical plant open, clean, and ready for daily used. They include operating the heating, lighting, and ventilation systems, and repairing facilities/equipment. Also included are operating building leases, property and liability insurance, janitorial and ground maintenance costs. May be used in a Capital Projects fund only to extent allowed by law
266	11, 2x, 5x, 7x, 8x	Security Services – Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems, and security guards..
270		**Pupil Transportation Services**.
271	11, 2x, 4x, 5x, 7x, 8x	Pupil Transportation Services – Activities concerned with the conveyance of pupils to and from school, as provided by state law. It includes trips between home and school or trips to school activities. All other direct costs related to pupil transportation should be included under this function, i.e., physical exams, uniforms, school bus driver licenses, awards, bus monitors, etc. May be used in Capital Projects Funds only to extent allowed by law..
280		**Support Services-Central** - Activities other than general administration that support each of the other instructional and supporting service programs.
281	11, 2x, 5x, 7x, 8x,	Planning, Research, Development, and Evaluation - Activities, on a system-wide basis, associated with conducting and managing programs of planning, research, development, and evaluation for a school system.
282	11, 2x, 5x,7x, 8x	Communication Services - Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers or to the general public through direct mailing, the various news media, or personal contact.
283	11, 2x, 5x, 7x, 8x	Staff/Personnel Services – Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services, staff accounting, and staff relations and negotiations. **In-service training and professional development for non-instructional support staff should be recorded here**.
284	11, 2x, 4x, 5x, 7x, 8x	Non-Instructional Technology Services – Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. Includes costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support, etc.
285	11, 2x, 7x	Pupil Accounting - Consists of those activities concerned with acquiring, maintaining, and auditing records of pupil attendance, and reporting information to various oversight agencies.
289	11, 2x,5x, 7x, 8x	Other Central Services - Central services not defined above.

Appendix – Definitions of Account Codes – Expenditure Function Codes

Function Code	Allowable Funds	Account Name/Description
290		**Support Service-Other** - Activities of any supporting service or classification of services, general in nature, which cannot be classified in the preceding service areas.
291	11, 2x, 4x, 5x, 7x, 8x	Pupil Activities - Consist of those activities concerned with financing the pupil organizations that are under the supervision of the school.
292	11, 2x	Bookstore Activities/Consignment Activities - Consist of those activities concerned with financing the bookstore/consignment activities that are under the supervision of the school.
293	11, 21	Athletic Activities - Consist of those activities concerned with financing the interscholastic athletic programs that are under the supervision of the school.
294	5x, 28	Endowment Activities - Consist of those activities concerned with the purpose of expending monies for the purpose stated in the Endowment.
295	11, 2x	Agency Activities – Support for Agency Funds
297	25	Food Services - Consist of those activities concerned with providing food to pupils and staff in a school or school system. This service includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.
299	11, 2x, 4x, 5x	Other Support Services

Appendix – Definitions of Account Codes – Expenditure Function Codes

Function Code	Allowable Funds	Account Name/Description
300		**Community Services** - Community Services consist of those activities that are not directly related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.
310		**Community Services Direction**
311	11, 2x, 5x, 7x, 8x	Community Services Direction – Activities concerned with directing and managing community services activities, i.e., community school direction.
320		**Community Recreation**
321	11, 2x, 5x, 7x, 8x	Community Recreation – Consists of those activities concerned with providing recreation for the community as a whole, or for some segment of the community. It includes such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community..
330		**Community Activities.**
331	11, 2x, 5x, 7x, 8x	Community Activities – Consist of those activities concerned with providing services to civic affairs organizations. This includes services to parent-teacher association meetings, other parental involvement functions, public forums, lectures, and civil defense planning.
340		**Public Library**
341	2x, 5x	Public Library – Pertains to the operation of public libraries by a school system or the provision of library services to the general public through the school library. It includes such activities as budgeting and planning the library's collection in relation to the community and informing the community of public library resources and services.
350		Custody and Care of Children
351	11, 2x, 5x, 7x, 8x	Custody and Care of Children – Pertains to providing programs for the custodial care of children in residential day schools or child care centers which are not part of, or directly related to, the instructional program and where the attendance of the children is not included in the attendance figures for the school system.
360		Welfare Activities
361	11, 2x, 5x, 7x, 8x	Welfare Activities – Pertain to providing for the personal needs of individuals who have been designated as needy by an appropriate governmental entity. They include food or other personal needs.
370		Non-Public School Pupils
371	11, 2x, 5x, 7x, 8x	Non-Public School Pupils – Services to pupils attending a school established by an agency other than the state, subdivision of the state, or the federal government, which usually is supported primarily by other than public funds. They may consist of such activities as those involved in providing instructional services, attendance and social work services, health services, professional development and transportation services for non-public school pupils.
390		Other Community Services
391	11, 2x, 5x, 7x, 8x	Other Community Services – Services provided the community that cannot be classified under the preceding areas of responsibility. An example would be Adult Employment Programs.

Appendix – Definitions of Account Codes – Expenditure Function Codes

Function Code	Allowable Funds	Account Name/Description
400		**Payments to Other Governmental Agencies, Facilities Acquisition, and Prior period Adjustments** - Payments to other school districts or administrative units and prior period adjustments.
410		**Payments to Other Public Schools (ISDs, LEAs, or PSAs) Within the State of Michigan**
411	11, 2x, 4x, 5x, 7x	Payments to Other Public Schools Within the State of Michigan – Sub-Grantee /Flow Through Distributions Only. **All other payments for services, supplies, and materials should be reported in the appropriate function and object code 82xx.**
420		**Payments to Other Public Schools OUTSIDE the State of Michigan**
421	11, 2x, 4x, 5x, 7x	Payments to Other Public Schools OUTSIDE the State of Michigan - These are conduit-type payments to school systems outside the state for services rendered to pupils residing in the paying school district. These payments are generally for tuition and transportation where a governmental unit in one state collects money from a non-operating district and pays it to an operating district in another state. The non-operating district records such payments here.
430		**Payments to State Schools for the Deaf and Blind**
431	22	Payments to State Schools for the Deaf and Blind
440		**Payments to Other Governmental and Not-For-Profit Entities (Do not include other public schools which would be reported in Function 411 or 421) These are Sub-grantee relationships not Vendor relationships.**
441	11, 2x, 4x, 5x, 7x	Payments to Other Governmental Entities - Sub-grantee Relationships Only (Non-Public Schools, Community Organizations, etc.)
445	11, 2x, 4x,5x, 7x	Payments to Not for Profit Entities (Sub-grantee Relationships Only)

Appendix – Definitions of Account Codes – Expenditure Function Codes

Function Code	Allowable Funds	Account Name/Description
450		**Facilities Acquisition, Construction, and Improvements**
451	11, 2x, 4x, 5x, 7x	Site Acquisition Services - Activities concerned with initially acquiring and improving sites.
452	11, 2x, 4x, 5x, 7x	Site Improvement Services - Activities concerned with improving sites, and with maintaining existing site improvements.
453	11, 2x, 4x, 5x, 7x	Architecture and Engineering Services - Activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this function only for those preliminary activities that may or may not result in additions to the school district property. Otherwise charge to 451, 452, 455, or 456.
455	11, 2x, 4x, 5x, 7x	Building Acquisition and Construction Services - Activities concerned with buying or constructing buildings. Include cost for the initial equipping of facilities.
456	11, 2x, 4x, 5x, 7x	Building Improvements Services - Activities concerned with building additions and with installing or extending service systems and other built-in equipment. Include the cost for re-equipping the facility.
459	11, 2x, 4x, 5x, 7x	Other Facilities Acquisition and Construction Services that cannot be classified above.
490		**Prior Period Adjustments**
491	11, 2x, 3x, 4x, 5x, 7x, 8x	Prior Period Adjustments-Material Transactions - Amounts reported here must be reported in the audited financial statements as adjustments to the prior year fund balance with appropriate notation.
492	11, 2x, 3x, 4x, 5x, 7x, 8x	Adjustments to Prior Period Revenue Accounts (Debit Amounts) For example; a refund of prior year state school aid revenue that was not established as an accounts payable during the prior year.
500-600		**Other Financing Uses** - A number of outlays of government funds are not properly classified as expenditures, but still require budgetary or accounting control. These include debt service payments and fund modifications.
510		**Debt Service - Long Term Only**
511	11, 2x, 3x, 4x, 5x, 7x, 8x, 92	Debt Service - Long Term Only - Principal on short-term notes/loans will be recorded in offsetting balance sheet accounts (Notes payable/Cash) rather than as an "other financing use." Interest on short-term notes/loans will be coded in Function "259."
512	11, 2x, 3x, 4x, 5x, 7x, 8x	Debt Service - Long Term Only – Payment to Escrow Agent
513	7x, 92	Un-amortized Gain/Losses on Debt Defeasance
6xx	11, 2x, 3x, 4x, 5x	Fund Modifications (Other Operating Transfers Out) - Use "6" in the first position of the function code, then the two position fund code of fund the dollars are going to.
711	7x, 8x, 91	Depreciation Expense – Non-governmental Funds Only.

Appendix – Definitions of Account Codes –Expenditure Object/Activity Codes

Object Code	Allowable Functions	Object Name/Description
1000		**Salaries** - Amounts paid to employees of the school system who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school system.
1100		**Administration** - A grouping of assignments concerned with establishing and administering policy in connection with operating the LEA. Categories of administration are listed in activity assignments where the list may be expanded at the discretion of the local administrator.
1110	232	Superintendent - An assignment to a staff member to perform the head executive management activities of a school system.
1120	2xx	Assistant Superintendent - An assignment to assist the superintendent in performing the head executive management activities of a school system.
1130	2xx	Administrative Assistant - An assignment to a staff member to perform professional activities assisting an administrative officer in developing program plans and performing other management activities of a school system.
1140	231	Board Member - Salaries and per diem compensation of Board of Education members.
1150	241	School Direction and Management (Principal) - An assignment to a staff member to perform the activities of directing and managing the operation of a school for which policy and program plans have been broadly established.
1160	2xx, 3xx	Supervision/Direction- Staff - An assignment to supervise staff members and manage a function, a program, or a supporting service. Also included under this category are program coordinators and compliance officers. Examples: curriculum, special education, etc.
1170	2xx-3xx	Program/Department Direction - An assignment to direct a program, department, function or a supporting service. Examples: Athletic Director, Facilities Director
1180	281	Research - An assignment to a staff member to perform the activities concerned with systematic studies and establish facts or principles for the school system.
1190	2xx-3xx	Other Administration - An assignment to perform activities other than those identified above in this general field of activity.

Appendix – Definitions of Account Codes –Expenditure Object/Activity Codes

Object Code	Allowable Functions	Object Name/Description
1200		**Professional-Educational** - A grouping of assignments requiring a high degree of knowledge and skills in the educational profession. Categories of Professional Educational are listed in activity assignments where the list may be expanded at the discretion of the local administrator.
1210	221, 3xx	Curriculum - An assignment to a staff member consisting principally of preparing curriculum.
1220	212, 3xx	Counseling - An assignment to a staff member to perform the professional activities of assisting pupils or other persons in making plans and choices in relation to education, vocation, or personal development.
1230	222, 3xx	Educational Media Specialist - An assignment to a staff member to perform professional educational media service activities such as ordering, cataloging, processing, and circulating books and other materials; planning the use of the educational media by teachers, pupils or others; selecting books and materials; Participating in faculty planning for the use of books and materials; and guiding teachers, pupils and others in the use of the educational media in schools or community service programs.
1240	1xx, 219,3xx	Teaching - An assignment to a staff member to instruct pupils. The assignment may be in course or non-course instructional situations.
1250	218, 219,221, 3xx	Instructional Consulting - An assignment to a staff member to provide leadership, guidance, and expertise in a field of specialization for the purpose of improving the instructional performances of staff members.
1260	222, 3xx	Instructional Media - An assignment to a staff member consisting of activities that provides educational experience through the instructional media.
1270	217, 222, 3xx	Visually Handicapped Media - An assignment to develop materials for the visually handicapped.
1280	215, 3xx	Speech and Language Therapist - An assignment to identify; diagnose and appraise; to refer; and to provide required speech rehabilitation services.
1290	1xx, 21x, 22x, 3xx	Other Professional Educational - An assignment to perform activities other than those identified above in this general field of activity.
1300		**Professional-Business** - A grouping of assignments requiring a high degree of knowledge and skills in the business profession.
1310	252, 285, 3xx	Accounting - An assignment to a staff member to perform the activities of designing and maintaining financial, staff, pupil, program or property records; summarizing, analyzing, or verifying such records; or controlling and certifying expenditures and receipts.
1320	252, 285, 3xx	Auditing - An assignment to a staff member to evaluate the adequacy of the internal control system; verifying and safeguarding assets; reviewing the reliability of the accounting and reporting system; and ascertaining compliance with established policies and procedures.

Appendix – Definitions of Account Codes –Expenditure Object/Activity Codes

Object Code	Allowable Functions	Object Name/Description
1330	23x, 283, 3xx	Legal - An assignment to a staff member qualified to practice law.
1340	283, 3xx	Personnel - An assignment to a staff member to direct activities concerned with the staff personnel management program of the school system.
1350	261, 453, 3xx	Architect-Engineer - An assignment to a staff member to perform professional activities such as designing and preparing plans and specifications for the construction, remodeling, or repair of buildings and facilities and overseeing construction to ensure compliance with plans and specifications.
1390	2xx, 3xx	Other Professional-Business – An assignment to perform activities not defined above in this general field of activity.
1400		**Professional-Other** - A grouping of assignments requiring a high degree of knowledge and skills in the other professions. Categories of Professional-Other are listed in activity assignments where the list may be expanded at the discretion of the local administrator.
1410	213, 3xx	Medical-Dental - An assignment to a staff member who is a qualified medical doctor or dentist to perform professional activities for the school system.
1430	214, 3xx	Psychological - An assignment to a staff member to perform the professional activities of a psychologist in the service of the school system.
1440	216, 3xx	Social Work - An assignment to a staff member to perform the professional activities of assisting in the prevention of, or solution to, the personal, social, and emotional problems of individuals which involve such relationships as those of the family, school, and community.
1450	213, 3xx	Nursing - An assignment to a staff member who is a qualified nurse to perform the activities of professional or practical nursing.
1470	213, 3xx	Physical Therapy - An assignment to a staff member to perform activities involving physical methods of treatment and rehabilitation other than the use of drugs or surgery.
1480	213, 3xx	Occupational Therapy - An assignment to a staff member to perform activities involving occupational methods of treatment and rehabilitation other than the use of drugs or surgery.
1490	2xx, 3xx	Other Professional-Other - An assignment to a staff member to perform activities not defined above in this general field of activity.

Appendix – Definitions of Account Codes –Expenditure Object/Activity Codes

Object Code	Allowable Functions	Object Name/Description
1500		**Technical** - A grouping of assignments requiring a combination of basic scientific knowledge and manual skills. Categories of Technical are listed in activity assignments where the list may be expanded at the discretion of the local administrator.
1510	284, 285	Information Management - An assignment to a staff member to prepare data for storage, storing data, and retrieving them for reproduction as information for management and reporting when the district in its own facilities provides these services.
1530	252	Purchasing - An assignment to a staff member to perform activities in connection with acquiring property, supplies, and materials for the school system.
1540	21x, 227, 3xx	Testing - An assignment to a staff member consisting principally of the activities of administering educational and psychological tests.
1550	26x, 27x, 3xx, 45x	Crafts and Trades - An assignment to a staff member to perform the activities of a recognized craft or trade such as carpentry, masonry, plastering, painting, plumbing, steam fitting, sheet-metal work, glazing, and mechanical repairing. Included in this section are bus mechanics.
1560	1xx-3xx	Recreation/Coaches - An assignment to a staff member consisting of activities that promote the use of recreation facilities and programs.
1590	2xx 3xx	Other Technical - An assignment to a staff member to perform technical activities other than defined above.
1600		**Operation and Service** - A grouping of assignments requiring manual and non-manual skills. Categories of Operation and Service are listed in activity assignments where the list may be expanded at the discretion of the local administrator.
1610	257, 261, 271, 297, 3xx	Vehicle Operation - An assignment to a staff member consisting principally of the activities of driving a vehicle such as a school bus, truck, or automobile used in the service of the school system.
1620	2xx, 3xx	Secretary-Clerical-Bookkeeper - An assignment to a staff member to perform clerical, secretarial, and administrative services such as activities concerned with preparing, transferring, transcribing, systematizing, or preserving written communications and records, or operating such mechanical equipment as computers, adding machines, duplicating machines, etc.
1630	1xx, 2xx, 3xx	Aides - An assignment to a staff member to perform activities of a non-teaching nature which are <u>not</u> classified as professional educational but which assist a staff member to perform professional educational teaching assignments or other support service activities. Included under this classification are paraprofessionals, teacher aides, bus attendants, etc.
1640	261, 3xx	Custodian - An assignment to a staff member to perform school plant housekeeping, servicing, and security services consisting of such activities as cleaning; operating heating, ventilating and air conditioning systems; caring for school property; and servicing building equipment.
1650	297	Food Service - An assignment to a staff member to perform the activities of preparing or serving food.
1660	219, 266	Security and Monitors - An assignment to a staff member consisting of activities concerned with safeguarding the property, pupils, and other persons in a school area.

Appendix – Definitions of Account Codes –Expenditure Object/Activity Codes

Object Code	Allowable Functions	Object Name/Description
1670	2xx, 3xx	Laborer - An assignment to a staff member to perform manual labor not classified in another assignment activity classification. Includes pupils who have duties as part of a work study program or other non-technical assignment.
1680	211, 285	Attendance - An assignment to a staff member to perform activities that promote better attendance, such as analyzing causes of non-attendance, identifying patterns of non-attendance and providing incentives for good attendance.
1690	1xx-3xx, 45x	Other Operation and Service - An assignment to perform activities other than those defined above requiring manual or non-manual skills. Interpreters would be reported here.
1700		**Special Salary Payments** - Amounts paid to employees for special conditions.
1720	1xx-3xx, 45x	Disability Payments
1750	1xx-3xx, 45x	Sabbatical Leave Pay
1760	1xx-3xx, 45x	Termination Pay (Severance)
1790	1xx-3xx, 45x	Other Special Payments - The distribution of salary payments to this group of accounts is optional.
1800		**Temporary Salaries** - Full-time, part-time, and prorated portions of the costs for work performed by employees of the school system who are hired on a temporary or substitute basis to perform work in positions of either temporary or permanent nature.
1810	2xx, 3xx	Administration
1820	1xx, 21x, 22x, 3xx	Professional-Education
1830	25x, 28x, 3xx, 45x	Professional-Business
1840	2xx, 3xx, 45x	Professional-Other
1850	2xx, 3xx, 45x	Technical
1860	1xx-3xx	Operation and Service
1870	1xx, 221, 3xx	Teaching
1880	2xx, 3xx	Clerical/Administrative Support
1890	1xx-3xx	Other Temporary Salaries
1900		**Overtime Salaries and Extension of Contract** - Money paid to employees of the school system in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under regular and temporary salaries. Extra-Duty Pay.
1910	2xx-3xx	Administration
1920	1xx, 21x, 22x, 3xx	Professional-Educational
1930	25x, 28x, 3xx, 45x	Professional-Business
1940	2xx	Professional Development
1950	2xx-3xx, 45x	Technical
1960	1xx-3xx	Operation and Service
1970	1xx, 221, 3xx	Teaching
1980	2xx, 3xx	Clerical/Administrative Support
1990	1xx-3xx	Other Overtime Salaries

Appendix – Definitions of Account Codes –Expenditure Object/Activity Codes

Object Code	Allowable Functions	Object Name/Description
2000		**Employee Benefits** - Amounts paid by the school system on behalf of employees; these amounts are not included in the gross salary but are over and above. Such payments are not usually paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples are: (a) various types of employee insurance, (b) special leave payments in the nature of sabbatical leave payments and terminal leave payment, (c) special allowance for tuition, (d) the various mandatory coverage including retirement reimbursed from federal funds as well as non-federal contributions, and (e) special professional services.
2100		**Employee Insurance**
2110	1xx-3xx, 45x	Group Life
2120	1xx-3xx, 45x	Group Disability
2130	1xx-3xx, 45x	Group Health and Accident
2140	1xx-3xx, 45x	Dental Health Care
2150	1xx-3xx, 45x	Vision Care
2190	1xx-3xx, 45x	Other
2200		**Special Leave Payments**
2210	1xx-3xx, 45x	Early Retirement Incentives
2290	1xx-3xx, 45x	Other Special Leave Payments
2300		**Special Allowances**
2310	1xx-3xx, 45x	Tuition
2390	1xx-3xx, 45x	Other Special Allowances
2400		**Professional Services**
2410	1xx-3xx, 45x	Reimbursement for Employee Physicals and Other Health Related Services on Behalf of Employees
2490	1xx-3xx, 45x	Other Professional Services Paid on Behalf of Employees
2800		**Mandatory Coverage**
2820	1xx-3xx, 45x	Contribution to Retirement Funds
2830	1xx-3xx, 45x	Employer Social Security
2840	1xx-3xx, 45x	Workman's Compensation
2850	1xx-3xx, 45x	Unemployment Compensation
2900		**Other Employee Benefits**
2920	1xx-3xx, 45x	Cash in Lieu of Benefits
2990	1xx-3xx, 45x	Other Benefits (Example Service Credits paid on behalf of employees and personal use of company owned vehicles.)

Appendix – Definitions of Account Codes –Expenditure Object/Activity Codes

Object Code	Allowable Functions	Object Name/Description
3000		**Purchased Services** - Amounts paid for services rendered by persons who are not on the payroll of the school system. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired results.
3100		**Professional and Technical Services** - Non-payroll services which by their nature can be performed only by persons with specialized skills and knowledge which are acquired through intensive academic preparation. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accounts, etc.
3110	1xx, 221,3xx	Instructional Services - Non-payroll services performed by qualified persons directly engaged in providing learning experiences for pupils. Included are the services of teachers and paraprofessional personnel and "performance contract" activities.
3120	221, 283, 3xx	Employee Training and Development Services- Services performed by persons qualified to assist school district staff in performing their duties more efficiently. This category includes training specialists, etc., not on the payroll.
3130	21x, 293, 3xx	Pupil Services - Non-payroll services performed by qualified personnel to assist the well being of pupils. These services would include medical services, psychological services, etc.
3140	2xx	Staff Services - Services performed by qualified personnel to assist in employing and assigning staff. This category includes specialists in personnel counseling and guidance not on the payroll.
3150	2xx-3xx	Management Services - Services performed by persons qualified to assist management either in the broad policy area or in the general operation of the school system. This category includes consultants, individually or as a team, to assist the chief executive in conference or through systematic studies.
3160	225, 227, 284	Management Information Services - Services performed by persons, organizations, or another agency qualified to process data. This category includes those data processing services purchased from another agency, or concern, or specialists to perform a specific task.
3170	2xx, 3xx, 45x	Legal Services - Services performed by persons or an organization qualified to practice law.
3180	231, 459	Audit Services - Services performed by persons or an organization concerned with examining, verifying, and reporting on the accounting records of the school system.
3190	1xx-3xx, 45x	Other Professional and Technical Services - Services that are professional and technical in nature that have not been classified above. Microfilming is included under this classification of expenditure. This object would be used for the purchase of medical and professional services for staff other than those provided under employee benefits.
3200		**Travel/Workshops-Staff** - Costs for transportation, meals, hotel, and other expenditures associated with traveling or workshops. Payments for per diem in lieu of reimbursements for subsistence (room and board) also are charged here.
3210	1xx-3xx	Costs of travel as a result of regular duties of staff including the cost of itinerant teachers who must travel from building to building to carry out their teaching assignment.

Appendix – Definitions of Account Codes –Expenditure Object/Activity Codes

Object Code	Allowable Functions	Object Name/Description
3220	1xx-3xx	Workshops and Conferences - Costs of transportation, meals, hotel, and other expenditures associated with workshops and conferences.
3300		**Client/Pupil Transportation** - Expenditures to persons or agencies for the purpose of transporting children to school. These include those expenditures to individuals who transport themselves or their own children or to those children for reimbursement of transportation expenses on public carrier. Expenditures for the rental of buses are not recorded here; they are recorded under Purchased Services-Rentals.
3310	271, 3xx	Client/Pupil Transportation by Contract Carrier - Amount paid by district to a contract carrier for pupil transportation services. A Contract Carrier is a person/organization holding him or herself or itself out to the general public to provide motor vehicle transportation of passengers for compensation over regular or irregular routes. Include payments to public transit agencies or authorities, private third party vendors or taxi cab companies, etc., for pupil transportation services on this line. **Formerly entitled "Pupil Transportation by Common Carrier."**
3320	271, 3xx	Allowance Paid Client/Pupils for Transportation - Amount paid to a client/pupil providing his or her own transportation to and from an instructional program site, i.e., driving to and from a vocational center, to and from a math science center, etc. Paying a pupil for transportation to or from a school related event, i.e., team practice, is disallowed.
3330	271, 3xx	Client/Pupils Transported by Private Automobile - Amount paid to private individual to provide pupil transportation services, i.e., contracting with a parent to transport his or her child to and from an instructional program site. Expenses to and from a school related event is disallowed.
3400		**Communication** - Services provided by persons or business to assist in transmitting and receiving messages or information. This category includes telephone and internet services as well as postage machine rental and postage.
3410	2xx, 3xx	Telephone
3430	2xx, 3xx	Mail/Postage
3450	1xx-3xx	Copyright Fees and Software Licenses/Agreements – Also includes expenditures for licenses to use/access electronic textbook materials when the title of the electronic textbooks do not pass to the district. (Refer to 4140 for Software Maintenance Agreements)
3490	2xx, 3xx	Other Miscellaneous Communications (Including Internet Services)
3500		**Advertisement**
3510	2xx, 3xx	Advertisement - Expenditures for printed or broadcasted announcements in professional periodicals and newspaper or by way of radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, bids on purchases, bond sales, used equipment sales and sale of other objects, and pupil enrollment. Costs for professional fees for advertising or public relation services are not recorded here but are charged to Professional Services.
3600		**Printing and Binding**
3610	1xx-3xx	Printing and Binding - Expenditures for job printing and binding usually according to specifications of the local education agency. This includes the design and printing of forms and posters as well as printing and binding of local education agency publications. Preprinted standard forms are not charged here but are recorded under Supplies and Materials.

Appendix – Definitions of Account Codes –Expenditure Object/Activity Codes

Object Code	Allowable Functions	Object Name/Description
3700		**Tuition**
3710	1xx, 3xx, 431	Tuition - Expenditures to reimburse other educational entities for instructional services provided to pupils. Do not include payments to other ISDs, LEAs, or PSAs. Those are reported in object 8210.
3800		**Utility Services** - Expenditures for services usually provided by public utilities such as water, sewage, and garbage collection. Costs for telephone and telegraph are not included here but are included in Communication.
3830	261, 3xx	Water Sewage
3840	261, 3xx	Waste and Trash Disposal
3890	261, 3xx	Other Utility Services
3900		**Insurance and Bond Premiums** - Expenditures for all types of insurance coverage such as property liability, fidelity, bond premiums, as well as the costs of judgments. Insurance for group health, workmen's compensation, etc., are not included here but are included under employee benefits.
3910	261	Property and Liability. Includes Building Insurance
3920	259	Errors and Omissions (Legal Liability)
3930	261, 271, 297, 3xx	Fleet Insurance
3990	259	Other Insurance and Bond Premiums
4100		**Repairs and Maintenance Services** - Expenditures for repairs and maintenance services not provided directly by local education agency personnel. This includes contracts and agreements covering the upkeep of software, grounds, building, and equipment. Also include contracted custodians. Costs for new construction, renovating and remodeling are not included here but are considered capital outlay.
4110	261, 3xx	Land and Building
4120	1xx-3xx	Equipment
4130	257, 261, 271, 297, 3xx	Vehicle/Bus Repairs and Maintenance. (Record staff and miscellaneous non-pupil transportation vehicles in function code 261. Record pupil transportation in function 271.)
4140	1xx-3xx	Software Maintenance Agreements
4190	2xx, 3xx	Other Repairs and Maintenance
4200		**Rentals** - Expenditures for operational leases of land, building, or equipment for both temporary and long-range use of the school system.
4210	261, 3xx	Land and Building
4220	1xx-3xx	Equipment
4230	257, 261, 271, 297, 3xx	Vehicle/Bus Rentals. Include bus/vehicle rentals when operated by school employees.
4270	1xx-3xx	Technology Related Equipment
4290	1xx-3xx	Other Rentals
4900		**Other Purchased Services**
4910	1xx-3xx	Other Purchased Services - Expenditures for all other purchased services not included above. Example: Room and board for special education pupils may be coded under this object. Another example would be contracted election costs.

Appendix – Definitions of Account Codes –Expenditure Object/Activity Codes

Object Code	Allowable Functions	Object Name/Description
5000		**Supplies and Materials** - Expenditures of items that are consumed, worn out, or deteriorated in use, or items that lose their identify through fabrication or incorporation into different or more complex units of substances. See Section II, E.12, for a discussion on distinguishing between a supply and equipment item. Examples: Books, paper, software, etc.
5100		**Teaching/Testing Supplies and Materials**
5110	1xx-22x, 3xx	Teaching/Testing Supplies and Materials - Expenditures for all teaching /testing supplies for the operation of a local education agency, including freight and cartage.
5200		**Textbooks**
5210	1xx, 3xx	Textbooks – Expenditures for prescribed books, which are purchased, for pupils or groups of pupils. This category includes workbooks, textbook binding or repair, as well as the net amount of textbooks, which are purchased.
5300		**Educational Media Books (Additions to Existing Libraries)**
5310	122, 222, 3xx	Educational Media (Additions to Existing Media Centers) - Expenditures for regular or incidental purchases of educational media available for general use by pupils, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school educational media. The initial purchase of books for a new educational media center or any material accessions involving an expansion of the educational media center are recorded under Capital Outlay.
5400		**Periodicals**
5410	1xx-3xx	Periodicals - Periodicals and newspapers purchased for general use in the school media center. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period. Professional periodicals for staff would also be included under this object.
5500		**Energy Supplies** - Expenditures for energy, including natural gas, electricity, bottled gas, fuel oil, coal, and gasoline received from public or private utility companies.
5510	261, 3xx	Natural Gas
5520	261, 3xx	Electricity
5530	261, 3xx	Bottled Gas
5540	261, 3xx	Heating Oil
5550	261, 3xx	Coal
5590	261, 3xx	Other Energy Supplies
5600		**Resale Supplies and Materials** - Expenditures for all food service supplies and materials purchased for resale.
5610	1xx-3xx	Food
5620	297	USDA Commodity Delivery Charge
5630	1xx-3xx	Merchandise
5640	1xx-3xx	Non-Food Items
5650	297	USDA Commodities Usage
5690	1xx-3xx	Other Resale

Appendix – Definitions of Account Codes –Expenditure Object/Activity Codes

Object Code	Allowable Functions	Object Name/Description
5700		**Transportation Supplies** - Expenditures other than salaries and contracted services, incurred in connection with the transportation program.
5710	261, 271, 3xx	Motor Fuel, Oil, Grease
5720	261, 271, 3xx	Tires, Tubes, Batteries
5730	261, 271, 3xx	Vehicle Repair Parts
5790	261, 271, 3xx	Other Transportation Supplies
5900		**Other Supplies** - Expenditures for all supplies (other than those listed above) including freight and cartage.
5910	2xx, 3xx	Office Supplies
5980	1xx-3xx	Misc. Hardware and Tools
5990	1xx-3xx	Misc. Supplies and Materials
6000		**Capital Outlay** - Expenditures for the acquisition of fixed assets of additions to fixed assets. They are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, additional equipment, and replacement of equipment.
6100		**Land**
6110	451	Land - Expenditures for the purchase of land.
6200		**Building and Additions**
6210	455, 456	Expenditures for Acquiring Existing Buildings - Include expenditures for installment or lease payments (EXCEPT Interest) that have a specific termination date and that result in the acquisition of existing buildings. DO NOT include payments to public school housing authorities or similar agencies. This category is used only when buildings are purchased or leased with government funds.
6220	455, 456	Non-Property Expenditures for Buildings Built and Alterations Performed by Contractors - This category includes all non-property expenditures to contractors for the following object categories: salaries, employee benefits, purchased professional and technical services, purchased property services, expenditures to contractors for the construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating, ventilating, fire protection, and other service systems in existing buildings.
6230	455 456	Non-Property Expenditures for Buildings Built and Alterations Performed by ISD/LEA Staff - This category includes all non-property expenditures to ISD/LEA staff for the following object categories: salaries, employee benefits, purchased professional and technical services, purchased property services, expenditures to ISD/LEA staff for the construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating, ventilating, fire protection, and other service systems in existing buildings.
6300		**Improvements Other Than Buildings**
6310	452, 459	Improvements Other Than Buildings - Depreciable
6320	452, 459	Improvements Other Than Buildings - Non-depreciable - Falls below GASB-34 threshold

Appendix – Definitions of Account Codes –Expenditure Object/Activity Codes

Object Code	Allowable Functions	Object Name/Description
6400		**Equipment and Furniture** - Expenditures for the initial, additional, and replacement items of equipment, such as furniture and machinery. In order to differentiate between initial or additional equipment purchases and replacement equipment purchases, it is recommended that sub accounts be established with those titles.
6410	1xx-3xx, 45x	New Equipment and Furniture – Depreciable
6420	1xx-3xx, 45x	New Equipment and Furniture - Non-depreciable - Falls below GASB-34 threshold
6450	1xx-3xx, 45x	Equipment and Furniture - Depreciable
6460	1xx-3xx, 45x	Replacement Equipment and Furniture - Non-depreciable - Falls below GASB-34 threshold
6500		**Vehicles Other Than Buses** - Expenditures for the purchase of conveyances to transport persons or objects.
6510	261, 271, 3xx	New Vehicles Other Than Buses - Depreciable
6520	261, 271, 3xx	New Vehicles Other Than Buses - Non-depreciable - Falls below GASB-34 threshold
6550	261, 271, 3xx	Replacement Vehicles Other Than Buses - Depreciable
6560	261, 271, 3xx	Replacement Vehicles Other Than Buses - Non-depreciable - Falls below GASB-34 threshold.
6600		**School Bus Purchases** - Expenditures for the purchase of new or remanufactured school buses. The total original cost is recorded in this account as a general fund expenditure in the year the bus is placed in service, including the cost of any mobile radio equipment installed at the time of purchase. Any portion of the bus cost financed is recorded as AOther Transactions - Other Financing Sources.@
6610	271, 3xx	New School Buses – Depreciable
6620	271, 3xx	New School Buses – Non-depreciable - Falls below GASB-34 threshold
6650	271, 3xx	Replacement School Buses – Depreciable
6660	271, 3xx	Replacement School Buses - Non-depreciable - Falls below GASB-34 threshold.
6670	271, 3xx	Refurbished School Buses – Depreciable
6680	271, 3xx	Refurbished School Buses - Non-depreciable - Falls below GASB-34 threshold.
6700		**Educational Media and Text Books** - Expenditures for books that constitute the initial furnishing of a newly constructed building. These include books outside the educational media center if they are capitalized and any appreciable accession involving an expansion of the educational media center.
6710	1xx, 45x	Text Books - Initial Furnishing – Depreciable. Use in Capital Projects Fund only to extent allowed by Law.
6720	222, 45x	Educational Media - Initial Furnishing – Depreciable. Use in Capital Projects Fund only to extent allowed by Law.
6900		**Other Capital Outlay** - Amounts paid for all other capital purchases not included above. An example could be capital outlay improvements such as energy conservation projects.
6910	1xx-3xx	Other Capital Outlay – Depreciable
6920	1xx-3xx	Other Capital Outlay - Non-depreciable - Falls below GASB-34 threshold

Appendix – Definitions of Account Codes –Expenditure Object/Activity Codes

Object Code	Allowable Functions	Object Name/Description
7000		**Other Expenditures** - Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, payments to a housing authority, and the payment of dues and fees.
7100		**Redemption of Long-term Bonds, Loans and Capital Leases** - Expenditures that are from current funds to retire serial bonds, and loans. Short Term Loans are considered balance sheet only and are not recorded with functions and object codes.
7110	511	Redemption of Term Bond Principal
7120	511	Redemption of Serial Bond Principal
7130	511	Redemption of Furniture and Equipment Notes and Loans Principal
7140	511	Redemption of School Bond Loans Principal
7150	511	Capital Lease Redemption
7160	511	Redemption of School Bus Loan Principal
7190	511	Redemption of Other Long Term Debt Principal
7200		**Interest on Debt** - Expenditures from current funds for interest on serial bonds, leases with option to buy, and loans.
7210	259, 511	Interest on Notes and Loans
7220	511	Interest on Serial Bonds
7230	511	Interest on Term Bonds
7240	511	Interest on School Bond Loans
7260	511	Interest on School Bus Loans
7290	511	Interest on Other Long Term Loans
7300		**Other Financing and Debt Expenditures** .
7310	259, 51x	Other Bond Issuance Costs (both short and long term)
7320	51x	Payments to Bond Escrow Agent
7330	51x	Payments for Premiums and Discounts
7400		**Dues and Fees** - Expenditures or assessments for membership in professional or other organizations or associations. Fees for various licenses such as driver's licenses, and vehicle licenses are also included under this object.
7410	1xx-3xx, 45x 51x	Dues and Fees
7500		**Claims and Judgments**.
7510	231, 259, 283	Claims and Judgments - Expenditures from current funds or all claims and judgments (except as indicated) against the school system that are not covered by liability insurance but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the school system resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.
7600		**Taxes Abated and Written Off**
7610	259, 511	Taxes Abated and Written Off - Charges resulting from uncollectible taxes.

Appendix – Definitions of Account Codes –Expenditure Object/Activity Codes

Object Code	Allowable Functions	Object Name/Description
7700		**Amortization and Depreciation**
7710	711	Amortization and Depreciation - That amount of depreciation or amortization charged to a particular accounting period for the use or loss in value of a fixed asset. **Used only in District Wide Capital Asset Accounts and Enterprise Funds**.
7800		**Discounts on Food Service Sales**
7810	297	Discounts on Food Service Sales - A reduction in the original price of food service sales.
7900		**Miscellaneous Expenditures**
7910	1xx-3xx, 45x	Miscellaneous Expenditures - Amounts paid for all other expenditures not classified above.
8000		**Outgoing Transfers and Other Transactions** - This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without receiving goods and services in return. Included here are transactions for interchanging money from one fund to the other and for transmitting flow-through funds to the recipient (person or agency)
8100		**Fund Modifications**
8110	6xx	Fund Modifications - This category represents transactions of conveying money from one fund to another. Generally, this takes the form of payments from the General Fund to some other fund and should be recorded likewise. They are not recorded as expenditures.
8200		**Payments to Other Public School Districts** - This category represents payments or distributions to other Michigan public schools (ISDs, LEAs, PSAs).
8210	1xx	Tuition payments to other public schools (Payments to ISDs, LEAs, or PSAs only)
8220	1xx-3xx, 45x	Payment to Another Public School District for Services Rendered (Payments to ISDs, LEAs, or PSAs only)
8290	1xx-3xx, 45x	Other Transits - Do not include sub-grantee disbursements here. Those would be recorded in "8510." (Payments to ISDs, LEAs, or PSAs only)
8300		**Payments to Other Public School Districts OUTSIDE of Michigan**
8310	421	Payments to Other Public School Districts OUTSIDE of Michigan
8500		**Sub-Grantee Disbursements**
8510	41x, 42x, 44x	Sub-Grantee / Flow through Disbursements
8900		**Other Transactions**
8910	41x, 42x, 441, 49x	Other Transactions – This category is to be used for those transfer transactions which cannot be identified in the above classification. The account is also to be used to record transactions that effect financial operations of a prior year so as to decrease fund equity.
9900		To be used for recording transactions that have little of no effect on fund balance. (Examples, Indirect Cost Recovery and Program Changes)
9990	6xx	Indirect Cost Recovery

Appendix- Definitions of Account Codes- Expenditures- Program Codes

This dimension is intended to give guidance to local school districts that wish to identify Special or Career Technical Education Services. Program codes are listed here as a means of accounting for the cost and reporting those costs to the Department of Education.

Program Code	Allowable Functions	Account Name/Description
		SPECIAL EDUCATION - CLASSROOM PROGRAMS
110	122	Mild Cognitive Impairment (Educable Mentally Impaired)
120	122	Moderate Cognitive Impairment (Trainable Mentally Impaired)
130	122	Severe Cognitive Impairment (Severely Mentally Impaired)
140	122	Emotionally Impaired
150	122	Learning Disabled
160	122, 431	Hearing Impaired
170	122, 431	Visually Impaired
180	122	Physically and Other Health Impaired (POHI)
190	122	Severely Multiply Impaired
191	122	Early Childhood Special Education Classroom Program
192	122	Severely Language Impaired
193	122	Autistic Impaired
194	122	Resource Room
196	122	LRE Classroom instructional Aid
197	122	Instructional Aide
198	122	Non-Instructional Aide
199	122	Interpreter
		SPECIAL EDUCATION – OTHER RELATED SERVICES
011	213	Occupational Therapy
012	213	Occupational Therapy Assistant
013	213	Physical Therapy
014	213	Physical Therapy Assistant
015	213	Nurse
016	213	Physician-Diagnostic/evaluation only
017	213	Health Care Aides- Assigned to nurse/physician
021	214	Psychologist
022	214	Psychiatrist
031	215	Speech and Language Therapist
032	215	Speech and Language Pathologist
033	215	Speech and Language Pathologist Assistant

Appendix- Definitions of Account Codes- Expenditures- Program Codes

Program Code	Allowable Functions	Account Name/Description
034	215	Audiologist
035	215	Assistive Technology
041	216	School Social Worker
042	216	Social Work Services-non school social worker
051	217	Orientation Mobility Specialist
052	217	Orientation Mobility Assistant
061	218	TC Mentally Impaired
062	218	TC Emotionally Impaired
063	218	TC Learning Disabled
064	218	TC Hearing Impaired
065	218	TC Visually Impaired
066	218	TC POHI
067	218	TC Autistically Impaired
071	219	Music Therapy
072	219	Art Therapy
073	219	Recreation Therapy
074	219	Homebound/Hospitalized Services
075	219	Adaptive Physical Education Services
076	219	Other Pupil Support R340.1792
077	219	Rehabilitation Counseling
078	219	Vocational Education – General Education
079	219	Vocational Education – Special Education
080	118, 2xx, 3xx	Early Intervention Services – Birth to Three
081	226	Supervisor
082	226	Director
083	28x	ISD Planner/Monitor
084	28x	Child Find Coordinator
085	28x	Compliance Personnel
099	271	Transportation
270	218	Special Education Early Childhood Services 3-5 Non Early On
271	218	Special Education Early Childhood Services Birth to Three
272	218	Early Childhood Special Education Services under rule 340.1862
273	218	Early Childhood Special Education Services under rule 340.1755

Appendix- Definitions of Account Codes- Expenditures- Program Codes

Program Code	Classification of Instructional Program Code (CIP)	Account Name/Description
		Career and Technical Education Programs (by Federal Career Cluster)
500	None	**CTE Administrative Costs**
503	None	**Resale Activities Associated with CTE**
		Agriculture, Food & Natural Resources
501	01.0000	Agriculture, Agricultural Operations and Related Sciences
505	01.0601	Applied Horticulture and Horticultural Operations
502	03.0000	Natural Resources and Conservation
506	26.1201	Biotechnology
507	01.0903	Animal Health & Veterinary Science
		Architecture & Construction
560	15.1301	Drafting and Design Technology/Architectural
534	19.0605	Home Furnishings Equipment Installers and Consultants
540	46.0000	Construction Trades
539	46.0301	Electrical and Power Transmission Installation
545	47.0201	Heating, Air Conditioning, Ventilation, and Refrigeration
547	46.0503	Plumbing Technology
		Arts, A/V Technology & Communications
530	10.0202	Radio & TV Broadcasting Technology
562	10.0301	Graphics and Printing Technology and Communications
574	19.0906	Fashion Design
571	50.0101	Visual & Performing Arts
		Business, Management & Administration
594	52.0299	Business Administration Management and Operations
		Education & Training
524	13.0000	Education General
		Finance
589	52.1701	Insurance
593	52.0800	Finance and Financial Management Systems
		Government & Public Administration
519	28.0301	Army (JROTC)
		Health Science
583	26.0102	Biotechnology Medical Sciences
580	51.0000	Therapeutic Services
582	51.0707	Health Informatics
581	51.1000	Diagnostic Services
		Hospitality & Tourism
523	12.0500	Cooking and Related Culinary Arts

Appendix- Definitions of Account Codes- Expenditures- Program Codes

Program Code	Classification of Instructional Program Code (CIP)	Account Name/Description
		Human Services
531	12.0400	Cosmetology
521	19.0700	Child and Custodial Care Services
		Information Technology
595	11.0201	Computer Programming/Programmer
596	11.0801	Digital/Multimedia and Information Resources Design
597	11.0901	Computer Systems Networking and Telecommunications
598	11.1001	System Administration/Administrator
		Law, Public Safety, Corrections & Security
538	43.0100	Public Safety/Protective Services
		Manufacturing
542	47.0101	Electrical/Electronics Equipment Installation and Repair General
564	48.0501	Machine Tool Technology/Machinist
566	48.0508	Welding, Brazing, and Soldering
567	48.0701	Woodworking General
		Marketing Education
510	52.1999	Marketing, Sales and Service
		Science, Technology, Engineering and Mathematics
573	15.0000	Engineering Technology
575	14.4201	Mechatronics
576	15.1306	Mechanical Drafting
		Transportation, Distribution & Logistics
546	47.0399	Heavy Industrial Equipment Maintenance Technologies
549	47.0603	Collision Repair Technician (NATEF Certified)
550	47.0604	Automobile Technician (NATEF Certified)
552	47.0606	Small Engine and Related Equipment Repair
553	47.0607	Airframe Technology
554	47.0608	Power Plant Technology (Aircraft)
572	47.0609	Avionics Maintenance Technology
551	47.0613	Medium/Heavy Truck Technician (NATEF Certified)
569	49.0101	Aeronautics/Aviation/Aerospace Science & Technology
		Family and Consumer Sciences
520	19.0000	Family and Consumer Sciences

Appendix – Definitions of Account Codes –Grant Codes

Identifies the various categorical programs that are under special reporting requirements. Fourth position of code has traditionally been reserved to denote fiscal year.

Grant Code	Authority	Account Name/Description
		STATE REVENUE - UNRESTRICTED
101	SA Sec. 22	Membership
102	SA Sec. 22j	District Performance Funding
103	SA Sec. 24	Court Placed Children
105	SA Sec. 26	Renaissance Zone
106	SA Sec. 81	Intermediate School District Aid
108	SA Sec. 26c	Promise Zone
109	SA Sec. 81(7)	ISD Best Practice
		STATE REVENUE - RESTRICTED
202	SA Sec. 51 SA Sec 52	Special Education Categoricals
203	SA Sec. 53a	Special Education – Wards of the Court
204	SA Sec. 54	Special Schools
205	SA Sec. 98	Learning without Limits MVU
206	SA Sec. 94	Teacher Student Datalink
207	SA Sec. 22f	Best Financial Practice Incentive (Not Restricted)
208	SA Sec. 147	MPSERS
209	SA Sec. 22g	Consolidation and Innovation Grants
210	SA Sec. 22i	Technology Infrastructure Improvement Grants
211	SA Sec. 95	Principal Educator Evaluation
212	SA Sec. 22k	Competitive Student-Centric Grants

Appendix – Definitions of Account Codes –Grant Codes

Grant Code	Authority	Account Name/Description
303	SA Sec. 68	Michigan Career Prep
306	SA Sec. 31a	At Risk
307	SA Sec. 41	Bilingual
308	SA Sect 11j	School Bond Loan Redemption
309	SA Sec. 11	*Durant II*
310	SA Sec. 31d	School Lunch
311	MCL 380.1272/ SA Sec. 31f	School Breakfast
312	SA Sec. 11n	Small High School Infrastructure
313	SA Sec. 31b	Year Round Schools Pilot Program
321	SA Sec. 33d	Early Childhood Program
329	SA Sec. 99s(3)	MiSTEM Advisory Council Grants
330	SA Sec. 108	Adult Learning Program (PAL)
331	SA Sec. 107	Adult Continuing Education
332	SA Sec. 99s(4)	Math and Science Centers
333	SA Sec. 57	Advanced and Accelerated Learning
334	SA Sec. 99s(4)(e)	Michigan Merit Curriculum
335	PA 251 of 2008	No Worker Left Behind
336	SA Sec. 32e	Small Class Size
337	SA Sec. 32m	Book a Month Program
338	SA Sec. 34	Early Intervening Program
339	SA Sec. 99s(5)	Science Olympiad
340	SA Sec. 32d	Michigan School Readiness
341	SA Sec. 32q	Early Learning Cooperative Pilot
343	SA Sec. 32p	Great Start – Preschool
344	SA Sec. 61	Vocational Education
345	SA Sec. 62	Vocational Education
346	Career Dev	Project Lead the Way
347	PA 154	Services for MI Prisoners Recently Released
348	SA Sec. 104	Assessments - State
349	SA Sec. 99h	First Robotics
350	SA Sec. 64	Health/Science Middle College Program
351	SA Sec. 65	Pre-College Engineering
352	SA Sec. 64b	Dual Enrollment Incentive Payments
353	SA Sec. 31c	Gang Prevention
354	SA Sec. 31h	Cooperative Education
355	SA Sec. 61b	Skilled Trades/Dual Enrollment Program
356	SA Sec. 65	Pre-College Engineering
357	SA Sec. 67(2)	College Access Program
358	SA Sec. 102d	Financial Analytical Tools

Appendix – Definitions of Account Codes –Grant Codes

Grant Code	Authority	Account Name/Description
359	SA Sec. 104d	Computer Adaptive Tests
360	99.517	Michigan School Readiness
361	SA Sec. 21	State School Reform/Redesign
362	SA Sec. 99b	STEM Training/Professional Development
363	SA Sec. 35a(2)	Early Literacy Professional Development
364	SA Sec. 35a(3)	Early Literacy Acceptable Tools
365	SA Sec. 35a(4)	Early Literacy Coaches
366	SA Sec. 35a(5)	Early Literacy Additional Instructional Time
369	SA Sec. 99c	Civics Education
370	SA Sect 152a	Headlee Obligation for Data Collection
371	SA Sec.31a(7)	Teen Health Centers
372	SA Sec. 31a(8)	Vision/Hearing Screening
373	SA Sec. 31j	Local Produce in School Meals
374	SA Sec. 54b	Michigan Integrated Behavior and Learning Support Initiative Pilot
375	PA 456 of 2000 Section 811	Driver's Education
376	PA 252 of 2014	Competitive School Safety Grant Program
377	PA 3 of 2016	Flint Water Emergency Funds
378	SA Sec. 104(4)	Kindergarten Readiness Assessment Pilot Project
379	SA Sec. 61c	Secondary CTE Equipment Grant
380	SA Sec. 61c(6)	Mechatronics Program (CTE)
381	SA Sec. 63	Joint Capital Project (CTE)
382	PA 268 of 2016	School Drinking Water Testing Reimbursement Program
385	MCL 397.551-576	Public Library
386	MCL 399.711	Council of Arts –
390	99.667	Motorcycle Safety Education (Michigan Vehicle Code 257.8119)
392		Family Independence Agency (FIA) - State Funds
397	SA Sec. 74	Bus Driver Safety
398	SA Sec. 74(4)	School Bus Inspections
399		Other State Grants

Appendix – Definitions of Account Codes –Grant Codes

Grant Code	Authority	Account Name/Description
400	84.048a	Carl D. Perkins- Basic Grants to the States
401	84.334	Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-UP)
402	20.205	Highway Construction and Planning
403	20.200	Safe Routes to School
404	20.612	Incentive Grant Program to Increase Motorcyclist Safety
405	84.033	Federal Work Study
406	20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities
429	84.047	TRIO_Upward Bound
430	11.557	Broadband Technology Opportunities Program
472	84.243	Carl D. Perkins, Title II Tech Prep
478	84.126a	Vocational Rehabilitation Grants to States – Basic Support
479	84.128	Vocational Rehabilitation Grants to States –Special Programs
480	93.586	State Court Improvement Program
490	84.318	Title II, Part D: Enhancing Education through Technology
491	84.326m	Model Demonstration Projects

Appendix – Definitions of Account Codes –Grant Codes

Grant Code	Authority	Account Name/Description
492	10.547	Professional Standards Training Grants
493	84.293b	Foreign Language Assistance
601	84.010a	Title I, Part A: Improving Basic Programs Operated by LEAS
603	84.011	Title I, Part C: Education of Migrant Children
604	84.377B	Turnaround School Leaders
606	84.377A	School Improvement Grants under ESEA
607	84.144	MSix State Data Quality – Migrant Education Coordination
610	84.011	Technology Challenge
613	84.011	Migrant Summer Program
616	84.013	Title I - Part I Prevention and Intervention Programs for children and youth who are neglected, delinquent or at risk of dropout
617	84.010b	Title I Comprehensive School Reform
621	84.374, 84.385	Teacher Incentive and Teacher Excellence & Academic Milestones for Students
633	84.412	Race to the Top – Early Learning Challenge
635	84.196	Homeless Grants
636	84.387A	ARRA Homeless Children and Youth
637	84.389	ARRA Title I Grants to LEAS
638	84.391	ARRA IDEA
639	84.392	ARRA IDEA – Part B Preschool
640	84.393	ARRA IDEA- Infants and Families
641	84.394	ARRA- State Stabilization Funds
642	10.579	ARRA- School Meal Equipment Assistance
643	93.708, 93.709	ARRA-Head start
644	84.386	ARRA Education Technology Grants
645	84.388	ARRA School Improvement
646	84.410	Education Jobs Fund
647	84.401	ARRA Impact Aid Construction
648	84.384	Building Bridges ARRA Statewide Longitudinal Data Systems
649	84.411	Investing in Innovation (I3)
650	84.412	Race to Top Early Learning Challenge
653	17.268	H-1B Job Training Grants
654	17.274	Youth Build
655	17.207	Employment Services
656	17.245	Trade Adjustment Assistance
657	84.002a	Welfare to Work
658	17.258	WIA-Adult Program
659	17.260	WIA Dislocated Worker
660	17.259	WIA – Youth Activities (Formula)
661	84.002a	WIA – Incumbent Worker Incentive
662	84.002a	“Reed” Act
663	17.277	ARRA-WIA National Emergency Grants
670	17.261	WIA Pilots, Demos, and Research

Appendix – Definitions of Account Codes –Grant Codes

Grant Code	Authority	Account Name/Description
671	84.002	WIA - Adult Basic Education – Instruction
672	84.002	WIA - Adult Basic Education – EL Civics Leadership
673	84.002	WIA - Adult Basic Education – State Leadership
674	84.002	WIA - Adult Basic Education – EL Civics
675	84.002	WIA - Adult Basic Education – Institutional
676	17.225	Unemployment Insurance
677	17.266	WIA Disability Navigator Program
678	17.275	Worker Training and Placement in High Growth and Emerging Industry
681	17.270	WIA Reintegration of Ex-Offenders
682	84.040,84.041	Impact Aid (Direct)
683	93.576	Refugee Children School Impact Program
684	84.365	Title III, Part A: English Language Acquisition
685	84.165a	Magnet Schools Assistance
690	93.575	School Age Children
691	93.045	Title III Nutrition
692	93.110	Early Childhood Comprehensive Systems
693	93.723	Schools Implementing Nutritional Standards
694	84.186	Safe and Drug Free Governor's Discretion
695	93.243	Substance Abuse and Mental Health Services
696	93.778	Drug Free Grants (Medical Assistance Program)
697	93.092	Taking Pride in Prevention (TCIP)
698	84.184	Title IV, Part A: Safe and Drug Free Schools – Community Service Grants
699	84.186	Title IV, Part A: Safe and Drug Free Schools State and Communities
700	84.184	Community Services for Expelled or Suspended Students
711		Office of Criminal Justice
713		Title IVA P.L. 922-318 Indian Elementary, Secondary
715		Title III - OAA Older American Act – Food
717		Title VII - OAA Older American Act – Food
719		Title I - P.L. 81-874 Operations
720		Title I - P.L. 81-874 Disaster Assistance
721		Title I - P.L. 81-815 Construction
723	93.600	Title I - O.E.O. – Head start
725		Title IX - Equal Rights Amendment
729		Title VII - Bilingual Education
731	84.360	Drop Out Prevention Programs
732	84.361	Voluntary Public School Choice Program
735		U.S.O.E. Indo-Chinese
741		E.S.A.A. Title VII
743		Teacher Corp.
744	12.357	R.O.T.C.
746		Ethnic Heritage Studies
749	84.351	Arts in Education

Appendix – Definitions of Account Codes –Grant Codes

Grant Code	Authority	Account Name/Description
750	84.412a	Great Start Parent Coalitions Trusted Advisor Grants
751	84.412a	Great Start Parent Coalitions Parent and Community Café Grants
752	84.330	Advanced Placement Program
755	84.181a	IDEA Part C Infant and Toddler – State Discretionary Project
757	84.181a	IDEA Part C Infant and Toddler - Formula Grant
758	93.060	Sexual Risk Avoidance Education for Special Education Populations Grant
759	81.041	State Energy Programs (See also State Code 885 - 81.119 for Special Programs)
760	84.363	Title II Part B, School Leadership
761	84.366b	Mathematics and Science Partnership
762	84.396	Investing in Innovation
763	84.371	Striving Readers (Fusion Readers)
764	84.367	Title II, Part A, Teacher Principal Training and Recruitment
765	84.332a	Title I, Part F: Comprehensive School Reform
766	84.367	Title II, Part A Improving Teacher Quality
767	84.357	Reading First
768	84.358	Rural and Low Income Schools
769	84.336	Teacher Quality Enhancement (Direct)
770	84.060	Title VII Indian Education (Direct)
771		ACT - Mediation and Conciliation Service
772	93.674	Chafee Foster Care Independence Program
775	93.938	Cooperative Agreements to Support Comp. Health Programs
776	84.287	Twenty-first Century Community Learning Ctrs- After School Learning Center
777	93.558	Temp. Asst. For Needy Families TANF
778	93.575	Childcare and Development Block Grant
779	84.282	Charter School Grant
780	84.213	Title I, Part B, Even Start Family Literacy
781	10.555	USDA Commodities
782	10.555	USDA Commodities – Bonus
783	93.556	Safe Families Strong Children
784	93.590	Community Based Child Abuse Prevention
785	84.359	Early Reading First
786	93.500, 93.505, 93.508	Affordable Care Act - Pregnancy, Maternal, and Early Childhood Grants
787	93.079, 93.945	Promote School Health
788	93.912	Rural Health Care Services Outreach
789	93.737, 93.991	Community Transformation Grants, Preventative Health & Health Services Grant
790	93.959	Block Grants for Prevention and Treatment of Substance Abuse
791	93.958	Community Mental Health Services Block Grant

Appendix – Definitions of Account Codes –Grant Codes

Grant Code	Authority	Account Name/Description
801	84.027a	IDEA Special Education – Formula Grants to ISDs
802		
805	84.173a	IDEA Preschool Formula Grants
806	84.173a	IDEA Preschool Mandated Activities Grants
807	84.027a	IDEA Part B EOSD
808	84.326	Scaling Up of Evidence Based Practice (SISEP)
810	84.027a	IDEA Part B Mandated Activities Project (MBSLI and Service Provider Self Review)
812	84.027a	IDEA Part B Transition Services
813	84.324	IDEA-Model Demonstration for Children with Disabilities; Research and Innovation to Improve Services to Children
815	84.181	Infants and Toddlers with Disabilities
816	93.276	Drug Free Community Support
817	94.019	Social Innovation Funds
818	93.778	Medical Assistance Programs
819	84.215L	Smaller Learning Community Grants
820	94.007	Americorps (Planning and Program Development Grants)
821	84.358a	Small Rural School Achievement – (Direct from Federal Govt)
822	93.577	CHILD Grant (Communities Helping to Increase Learning Development)
823	84.215	Fund for Improvement of Education
824	84.215e	Fund for Improvement of Education Elementary School Counselors
825	84.215v	Partnership in Character Education
826	94.006	Americorps
827	10.766	Community Facilities Loans and Grants
828	10.500	National FFA for the Rural Youth Development Grant Program
850	10.553	Natl School Breakfast
851	10.555	Natl School Lunch (See State Code 861 for NSLP Snacks)
852	10.556	Natl School Lunch Special Milk
853	10.558	Child Care Food Program (CACFP)
854	10.565	Commodity Supplemental Food Program
855	10.568	Temporary Emergency Food Assistance Program (TEFAP)
856	10.582	CNP Fresh Fruit and Vegetable Pilot
857	10.551	State Match Grants for Food Stamp Program
858	10.559	Summer Food Service Programs for Children
859	10.561	Supplemental Nutrition Assistance Program (SNAP)
860	10.574	Team Nutrition Training Program Grant
861	10.555	National School Lunch After School Care Snack Program
862	10.575	USDA Farm to School Grant
863	10.579	USDA Nutrition Discretionary Grants
869	10.664	Forest Stewardship Outreach & Education
870	10.665	Schools and Roads Grants to States
871	47.076	National Science Foundation

Appendix – Definitions of Account Codes –Grant Codes

Grant Code	Authority	Account Name/Description
872	45.025	National Endowment for the Arts
873	97.010	Homeland Security Citizen Education and Training
874	84.215x	Teaching American History
875	84.215f	Carol M. White Physical Education Grant
876	97.004, 97.067	State Homeland Security Grant – State Domestic Preparedness
877	84.323	Personnel Development Collaborative
878	84.000	RIF- Reading is Fundamental
879	45.310	State Library Program
880	94.018	Learn and Serve America Innovative Community Based Service Learning Programs
881	93.710	ARRA Community Services Block Grant
882	84.310	Parent Information and Resources (PIRC)
883	16.710	Community Oriented Policing - Secure Our Schools
884	17.267	Entrepreneurial Grant
885	81.119	State Energy Program Special Projects (Also see State Code 759)
886	84.364	Literacy and School Libraries
887	97.036	FEMA Public Assistance -Disaster
888	66.036	Clean School Bus USA
889	16.580	Edward Byrne Memorial State and Local Law Enforcement Grants
890	16.737	Gang Resistance Education and Training (GREAT)
891	15.931	National Park Grant-Conservation Activities by Youth Organizations
892	16.540, 16.541, 16.560, 16.726	National Institute of Justice/Juvenile Justice Grants
893	66.039, 66.040	National Clean Diesel
894	66.460	Water Quality
895	45.129	Michigan Humanities Council
900		Local Tracking of Revenues – Beyond those listed above