



STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING

RICK SNYDER
GOVERNOR

MICHAEL P. FLANAGAN
STATE SUPERINTENDENT

January 3, 2013

MEMORANDUM

TO: Local and Intermediate School District Superintendents, Public School Academy Directors and Business Office Managers

FROM: Carol Wolenberg, Deputy Superintendent *Carol*

SUBJECT: **BULLETIN 1022 – CHANGE NOTICE #20**

The purpose of this correspondence is to transmit *Michigan Public School Accounting Manual Change Notice 20*.

The following page gives the detail for pages in the manual that have been changed. You may print those pages from our website. Please communicate these changes to others in your district who may be in possession of the *Michigan Public School Accounting Manual* to assure that all school district accounting manuals remain current. The entire manual along with this change notice is also available electronically on our website at: http://www.michigan.gov/mde/0,4615,7-140-6530_6605-21321--,00.html

The *Michigan Public School Accounting Manual* contains the state prescribed chart of accounts to be used by all public school districts in Michigan. According to the Revised School Code, Section 380.1281

- 1) The Department shall:
 - a) Require each board, each public school academy board of directors, each intermediate school board, and the officers of each of those boards to observe the laws relating to schools...prescribe appropriate uniform pupil and financial accounting records for use in school districts, public school academies, and intermediate school districts and promulgate rules for their adoption.

The Department may examine and audit the official records and accounts of school districts, public school academies, and intermediate school districts, and may compel proper accounting by legal action instituted by direction of the attorney general.

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Michigan Department of Education staff and members of the *Michigan Public School Accounting Manual* referent group will continue their efforts to ensure uniformity in the recording and reporting of Michigan public school district accounting transactions via updates to this manual. **The changes listed in Change Notice #20 are to be implemented for fiscal year 2013-14.**

If you have questions concerning the *Michigan Public School Accounting Manual*, please contact Glenda Rader at (517) 335-0524 or email raderg@michigan.gov.

cc: Michigan Education Alliance

Change Notice 20

Section	Sub-Section	Change	Discard Page #	Add Page #
Acknowledgements		Updated Members of Michigan Public School Accounting Manual Referent Group		
Section I	Introduction	Changed Version of Financial Accounting for Local and State School Systems to "2009." Slight change to verbiage in paragraph 2.	1	1
Section III	A.01 – A.03	Coding Dimension Section is now consistent with the Appendix	1-6	1-6
Appendix	Introduction	Changed Version of Financial Accounting for Local and State School Systems to "2009." Slight change to verbiage in paragraph 2.	1-2	1-2
Appendix	Balance Sheet	Added Major Class Code 195 Deferred Outflows for consistency with GASB 63-65	5-6	5-6
Appendix	Balance Sheet	Changed Definition of Major Class Category 470 to Unearned and Unavailable Revenue. Changed Title of Major Class Code 471 to Unearned Revenue. Added Major Class Code 472 Unavailable Revenue Change made to be consistent with GASB 63-65	11-12	11-12
Appendix	Function Codes	Added Adm. Rule 346.1755 to the descriptor of Function Code 218	25-26	25-26
Appendix	Program Codes	Changed Program Codes Consistent with Special Education, Early On, and Career Technical Requirements	47-50	47-50
Appendix	Grant Codes	Updated with Current Grants	51-58	51-58

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I. INTRODUCTION

A. HISTORY, PURPOSE, AND USAGE

The *Michigan Public School Accounting Manual (Bulletin 1022)* serves as a mandatory guide to the uniform classification and recording of accounting transactions for Michigan school districts. The *Michigan Public School Accounting Manual (Bulletin 1022)* was adopted in 1963 with major revisions in 1976, 1988, and 2004. It conforms to the 2009 federal *Financial Accounting for Local and State School Systems*.

Revisions to the *manual* regularly occur to conform with changes in generally accepted accounting principles (GAAP), Governmental Accounting Standards Board (GASB), along with changes in legislation related to State and Federal financial reporting. The *manual* is intended for use by intermediate and local school districts, as well as public school academies.

See Section II C.01 State Requirements of the *manual* for the Michigan Compiled Laws containing Michigan public school district accounting legal requirements.

The *manual's* primary purpose is to provide a standard framework for reporting financial data to the state. It is important for users to recognize that the standardization of definitions and classifications is critical to the data gathering process. In order for users of the Comprehensive Financial Report (FID) to understand the context of the data, it is essential that the information be reported consistent with the standard account codes and accounting practices defined within this manual. Minimum requirements are defined to provide necessary comparability in the recording and reporting of financial information for Michigan districts, regardless of size. Expansion of these requirements will depend upon the personnel and the facilities available to a school district.

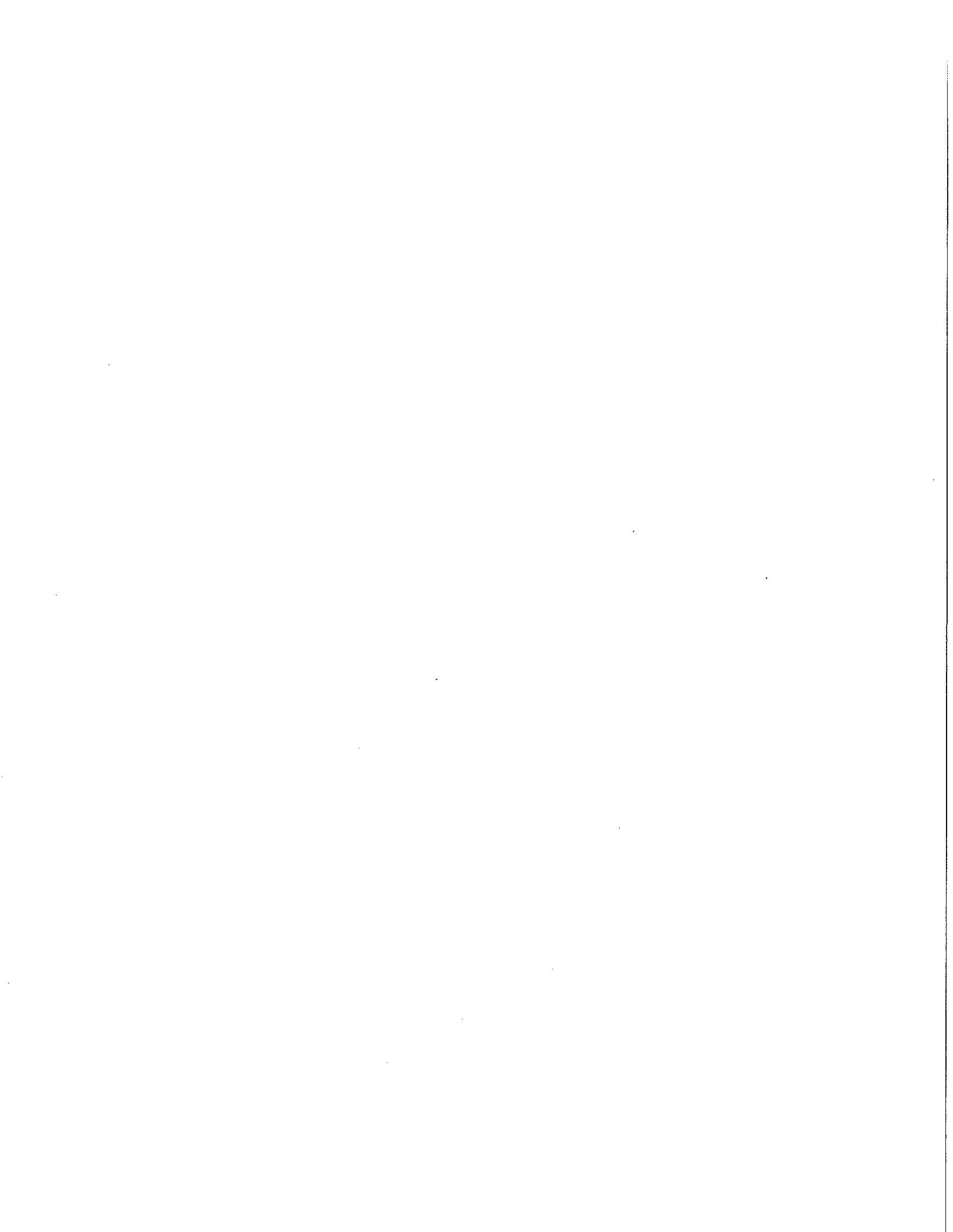
Before changes are made to this manual, those changes are reviewed and approved by consensus of the *Michigan Public School Accounting Manual* referent group. This applies to all changes except the "grant" codes which are added on an as needed basis.

Changes to the manual that require districts to change account numbers or accounting practice must be published at least six months prior to the required implementation date. Normally that will be in December of the year is implementation is required at the beginning of the next fiscal year (July 1).

B. DISTRIBUTION AND REVISION

Michigan public school district administrators are encouraged to forward recommendations for revisions to the *Michigan Public School Accounting Manual* to the Department of Education, State Aid and School Finance Office, P.O. Box 30008, Lansing, Michigan 48909.

The manual is available on the MDE website at:
<http://www.michigan.gov/mde/0,1607,7-140-15472-21321--,00.html>



SECTION III CODING STRUCTURE

B. EXAMPLES OF GENERAL ACCOUNTING ENTRIES

B.01 INTRODUCTION - ACCOUNTING ENTRIES

The diverse nature of school operations and the necessity of determining legal compliance require that accounts be organized on the basis of funds. Each fund must be accounted for as an independent entity. This is accomplished by providing a complete, self-balancing set of accounts for each fund which shows its assets, liabilities, fund balances, revenues and expenditures.

In addition to its own financial transactions of an internal nature (i.e., payrolls) and external nature (i.e., purchases), each fund may have financial transactions with other funds in the same school unit. Since each fund is a separate entity, the amounts due it from other funds as well as the amounts it owes to them must be reflected in the accounts and financial statements. Inter-fund receivables and payables may result from services rendered by one fund for another, from inter-fund loans, or out of transfers from the General Fund to another fund.

Specific examples of Recording of Transactions are illustrated in this chapter:

- Opening the General Ledger
- Recording the Budget
- Recording Encumbrances
- Closing the General Ledger
- Special Accounting Entries
- Long Term Debt Transactions
- Capital Assets

SECTION III CODING STRUCTURE

CODING STRUCTURE

BALANCE SHEET

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

REVENUES

Fund	Transaction	Major Class	Suffix		Grant	Other
XX	X	XXX	XXXX	XXX	XXXX	XXXXXX-XXXX

EXPENDITURES

Fund	Transaction	Function	Object	Program	Grant	Facility /School	Other
XX	X	XXX	XXXX	XXX	XXXX	XXXXXX	XXXX

SECTION III CODING STRUCTURE

A.03 GENERAL APPLICATION TO ALL FUNDS

a) FIRST DIMENSION - (TWO POSITIONS) - FUND

(1) FIRST TWO POSITIONS -FUND

11	General Fund
21	Athletic Fund
22	*Special Education Fund
23	Community Service Fund
24	Bookstore Fund
25	School Lunch Fund
26	*Vocational Education Fund
27	Cooperative Activities Fund
28	Private Purpose Trust
31-39	Debt Retirement Fund
41-49	Capital Projects Fund
51-59	Trust Funds
61-69	Agency Fund
71-79	Enterprise Funds
81-89	Internal Service Funds
91	Capital Asset Accounts
92	Long Term Liability Accounts

*These funds are used only by intermediate school districts.

(2) THIRD POSITION – TRANSACTION CODE

0	Revenue Accounts
1	Expenditure Accounts
2	Balance Sheet Accounts

SECTION III CODING STRUCTURE

A.02 CODING DIMENSIONS - DEFINITIONS

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). Required field in the FID, but currently not edited.

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).

SECTION III CODING STRUCTURE

A. INTRODUCTION TO CODING STRUCTURE

A.01 CODING STRUCTURE

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.

SECTION III CODING STRUCTURE

A. INTRODUCTION TO CODING STRUCTURE

- A.01 Coding Dimensions
- A.02 Coding Dimensions – Definitions
- A.03 General Application to All Funds

B. EXAMPLES OF GENERAL ACCOUNTING ENTRIES

- B.01 Introduction – Accounting Entries
- B.02 Opening the General Ledger
- B.03 Recording the Budget
- B.04 Recording Encumbrances
- B.05 Closing the General Ledger

C. SPECIAL ACCOUNTING ENTRIES – EXAMPLES

- C.01 Revenues and Tax Levies
- C.02 School Bus Purchases
- C.03 Claims and Judgments
- C.04 Compensated Absences
- C.05 Energy Transactions
- C.06 Equipment Purchase and Sale Transactions

D. LONG TERM DEBT TRANSACTIONS

E. CAPITAL ASSET TRANSACTIONS

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.

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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
XX	X	XXX	XXXX	XXXX - XXXX - XXXX - XXXX

REVENUES

Fund	Transaction	Major Class	Suffix		Grant	Other
XX	X	XXX	XXXX	XXX	XXXX	XXXXX-XXXX

EXPENDITURES

Fund	Transaction	Function	Object	Program	Grant	Facility /School	Other
XX	X	XXX	XXXX	XXX	XXXX	XXXXX	XXXX

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)	School Lunch 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		Deferred Outflows
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
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 employees 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 not yet received but anticipate receipt within the revenue recognition period. (usually 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.

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.

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- 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

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
504	01.0101	Agricultural Business and Management
505	01.0601	Applied Horticultural 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
534	19.0605	Home Furnishings Equipment Installers and Consultants
540	46.0000	Construction Trades
539	46.0301	Electrical and Power Transmission Installation
541	46.0401	Building Maintenance
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
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	12.9999	Personal and Culinary Services

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
544	15.0403	Electro-Mechanical Technology
533	15.0612	Industrial Production Technology/Technician
542	47.0101	Electrical/Electronics Equipment Installation and Repair General
570	47.0616	Marine Maintenance
564	48.0501	Machine Tool Operation/Machine Shop
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	Industrial Equipment Maintenance and Repair
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. 147a	MPSERS
209	SA Sec. 22g	Consolidation and Innovation Grants
210	SA Sec. 22i	Technology Infrastructure Improvement Grants
211	SA Sec. 95	Principal Educator Evaluation

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	<i>Durant II</i>
310	SA Sec. 31d	School Lunch
311	MCL 380.1272/ SA Sec. 31f	School Breakfast
312	SA Sec. 11n	Small High School Infrastructure
321	SA Sec. 33d	Early Childhood Program
328	SA Sec. 99	Math & Science Centers
330	SA Sec. 108	Adult Learning Program (PAL)
331	SA Sec. 107	Adult Continuing Education
333	SA Sec. 57	Advanced and Accelerated Learning
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
340	SA Sec. 32d	Michigan School Readiness
343	SA Sec. 32b,j,p	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
360	99.517	Michigan School Readiness
362	SA Sec. 99	District Grants
370	SA Sect 152a	Headlee Obligation for Data Collection
371	SA Sec.31a(6)	Teen Health Centers
372	SA Sec. 31a(7)	Vision/Hearing Screening

Appendix – Definitions of Account Codes –Grant Codes

Grant Code	Authority	Account Name/Description
375	PA 456 of 2000 Section 811	Driver's Education
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
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
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
493	84.293b	Foreign Language Assistance

Appendix – Definitions of Account Codes –Grant Codes

Grant Code	CFDA Number	Account Name/Description
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		
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		
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)
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
669	84.002	WIA Family Literacy Grant-
670	17.261	WIA Pilots, Demos, and Research

Appendix – Definitions of Account Codes –Grant Codes

Grant Code	CFDA Number	Account Name/Description
671	84.002	WIA -Adult Basic Education – Instruction
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		EDGE – Federal Share
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		Temporary Emergency Impact Aid for Displaced Students
689		National Diffusion Network
690	93.575	School Age Children
691	93.045	Title III Nutrition
692		
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 (Direct)
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		R.O.T.C. (Direct)
746		Ethnic Heritage Studies
749	84.351	Arts in Education

Appendix – Definitions of Account Codes –Grant Codes

Grant Code	CFDA Number	Account Name/Description
750		National Institute for Education – Research and Development
751		Professional Development - Career Planning
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		
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		Project SAVE (Students Against Violence in Education)
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	93.505	Affordable Care Act Maternal, Infant and Early Childhood Visiting Program
788	93.912	Rural Health Care Services Outreach
789	93.991	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	CFDA Number	Account Name/Description
801	84.027a	IDEA Special Education -- Formula Grants to ISDs
802		
805	84.173a	IDEA Pre School Incentive Formula Grants to ISDs
806		
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	94.004	Learn and Serve School Based Services (Fellows)
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	84.215k	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
869	10.664	Forest Stewardship Outreach & Education
870	10.665	Schools and Roads Grants to States
871	47.076	National Science Foundation
872	45.025	National Endowment for the Arts

Appendix – Definitions of Account Codes –Grant Codes

Grant Code	CFDA Number	Account Name/Description
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	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, 16.726	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