

Accounting for State School Aid Revenues Last Updated 05/14/2025

State Aid Section	Description	Fund*	Unrestricted/Restricted***	Major Class Code	Revenue Suffix Code	Grant/ State Code
11j	School Bond Redemption	Debt	Restricted	312	0000	308x
12c	Consolidation Grants	General	Restricted	312	0000	268x
12d(2)	Internal Consolidation Grants	General/Special Revenue	Restricted	312	0000	297x
20f	Hold Harmless Provision	General/Special Revenue	Unrestricted	311	0010	101x
21h	Partnership Model Districts	General	Restricted	312	0000	213x
22a	Proposal A Obligation	General	Unrestricted	311	0010	101x
22b	Discretionary Payment	General	Unrestricted	311	0010	101x
22c	Per Membership Pupil Payments	General	Unrestricted	311	0010	235x
22d	Isolated District	General	Unrestricted	311	0010	101x
22e	PSA Per Pupil Payment	General	Unrestricted	311	0010	101x
22l	District Transportation Costs	General	Restricted	312	0000	269x
23g	MI Kids Back on Track	General	Restricted	312	0000	290x
23h	Mathematics Teaching and Learning	General	Restricted	312	0070	270x
24	Court Placed Children	General/Special Ed	Restricted	312	0000	103x
24a	Juvenile Detention Facilities	General/Special Ed	Restricted	312	0000	103x
25f	Strict Discipline Academies	General	Unrestricted	311	0010	101x
25g	Pupil Exceeding 1.0 FTE	General	Unrestricted	311	0010	101x
25i	Attendance Recovery	General/Special Revenue	Restricted	312	0000	228x
26a	Renaissance Zone	General/ Voc Ed/Spec Ed	Unrestricted	321	0000	105x
26b	PILT Reimbursement	General	Unrestricted	311	0000	236x
26c	Promise Zone	General	Unrestricted	311	0010	108x
26d	Brownfield Redevelopment	General/Voc Ed/Spec Ed	Restricted	312	0000	237x
27b	Grow Your Own (state portion only)	General/Special Revenue	Restricted	312, 317	0130	248x
27c	MI Future Educator Stipend	General/Special Revenue	Restricted	312	0130	260x
27g	Talent Together Coalition	General	Restricted	312	0130	271x
27h	Mentor Stipends	General	Restricted	312	0130	272x
27k	Student Loan Repayment Program	General/Special Revenue	Restricted	312	0000	273x
27l	Educator Compensation Program	General	Restricted	312	0000	274x
27m	National Board Certification Financial Awards	General	Restricted	312	0000	275x
29(6)	Enrollment Stabilization Payments	General	Unrestricted	311	0000	276x
30d	Michigan School Meals - Breakfast	Food Service	Restricted	312	0110	264x
30d	Michigan School Meals - Lunch	Food Service	Restricted	312	0110	265x
31a	At Risk Children	General/Food Service	Restricted	312	0020	306x
31a(7)	Teen Health Centers	General	Restricted	312	0000	371x
31a(8)	Vision/Hearing/Dental Screening	General	Restricted	312	0000	372x
31d	School Lunch Programs	Food Service	Restricted	312	0110	310x
31f	School Breakfast	Food Service	Restricted	312	0110	311x
31j	Locally Grown Produce in Schools	Food Service	Restricted	312	0110	373x
31k	Student Meal Debt Forgiveness	General	Restricted	312	0000	230x
31n(5)	Child and Adolescent Health Centers	General/Special Revenue	Restricted	312	0000	224x
31n(6)	Mental Health and Support Services	General/Special Revenue	Restricted	312	0000	225x
31n(12)	ISD Mental Health Admin Fund	General/Special Revenue	Restricted	312	0000	227x
31y	Year-Round Balanced Calendars	General	Restricted	312	0000	239x
31aa	Per-Pupil Mental Health Grant	General/Special Revenue	Restricted	312, 317	0000	249x
31ff	SMART Internship Grant Program	General	Restricted	312	0000	277x
32d	Great Start ISD 0-5	General	Restricted	312,317, 518	0100	340x
32p	Early Childhood Block Grant	General/Special Revenue	Restricted	312,317, 518	0100	343x
32p(6)	Books and Literacy Materials, Birth to 5	General/Special Revenue	Restricted	312	0000	278x
33	Music Education Program	General	Restricted	312	0000	279x
35a(4)	Early Literacy Coaches	General	Restricted	312	0000	365x
35a(5)	Early Literacy Additional Instructional Time	General	Restricted	312	0000	366x
35a(10)	Early Literacy Professional Learning	General	Restricted	312	0000	241x
35d	Dyslexia Tutoring Program	General/Special Revenue	Restricted	312	0000	231x
35i(1)	MiFamily Engagement Centers	General	Restricted	312	0000	280x

Accounting for State School Aid Revenues Last Updated 05/14/2025

State Aid Section	Description	Fund*	Unrestricted/Restricted****	Major Class Code	Revenue Suffix Code	Grant/ State Code
35i(5)	Parent Supports for Early Literacy, Birth to 5	General	Restricted	312	0000	281x
35j	Literacy Improvement and Professional Development Grants	General	Restricted	312	0000	282x
35m	Literacy Supports	General/Special Revenue	Restricted	312	0000	294x
35n	READ Innovation Competition	General	Restricted	312	0000	295x
41	Bilingual Education	General	Restricted	312	0040	307x
51a(2)	Special Ed Foundations ISD	Special Ed	Restricted	312	0120	202x
51a(3)	Special Ed Hold Harmless ISD	Special Ed	Restricted	312	0120	202x
51a(6)	Special Ed Rule Changes	General/ Special Ed	Restricted	312	0120	202x
51a(11)	Special Ed-Foundations ISD	Special Ed	Restricted	312	0120	202x
51c	Spec Ed Headlee	General/ Special Ed	Restricted	312	0120	202x
51e	Spec Ed 75% Foundation	General/Special Ed	Restricted	312	0120	202x
51f	Special Ed Cost Reimbursement	General/Special Ed	Restricted	312	0120	202x
53a	Special Ed-Court Placed Pupils	General /Special Ed	Restricted	312	0120	203x
54	Special Ed- Sch for Deaf/Blind ISD	Special Ed	Restricted	312	0120	204x
54b	Integrated Behavior and Learning Support	Special Ed	Restricted	312	0120	374x
54d	Early On Pilot Grants	General/Special Revenue	Restricted	312	0120	326x
56	ISD Special Ed Millage	Special Ed	Restricted	312	0120	202x
56(7)	Special Ed Millage Incentive	Special Ed	Restricted	312	0120	243x
61a(1)	Voc Ed Added Cost	General/Voc Ed	Restricted	312	0160	344x
61b	Skilled Trades/Dual Enrollment Program	General/Voc Ed	Restricted	312, 317, 518	0160	355x
61d	CTE Additional Payments	General/Voc Ed	Unrestricted	311	0000	223x
62	ISD Voc Ed Millage	Voc Ed	Restricted	312	0160	345x
67f	FAFSA Completion Challenge	General	Restricted	312	0000	283x
74(2)	Bus Driver Safety	General/Special Revenue	Restricted	312	0000	397x
74(4)	School Bus Inspection	General/Special Revenue	Restricted	312	0000	398x
74b	Clean School Bus Grant Program	General/Special Revenue	Restricted	312	0000	284x
81	ISD General Formula	General/Special Revenue	Unrestricted	311	0010	106x
97i	Firearms Detection Software	General	Restricted	312	0000	285x
97j	Early Student Behavioral Intervention Tools	General	Restricted	312	0000	286x
99b	Educator Prof. Dev. Computer Science & Computational Thinking	General	Restricted	312	0130	362x
99d	American History Instruction	General	Restricted	312	0000	287x
99g	Feminine Hygiene Product Pilot	General	Restricted	312	0000	288x
99h	First Robotics	General/Special Revenue	Restricted	312	0070	349x
99s(4)	MiSTEM Advisory Council Grants	General	Restricted	312	0070	329x
99s(5)	MiSTEM Network Regions	General	Restricted	312	0070	332x
99s(7)	MiSTEM Professional Development & Curriculum	General	Restricted	312	0070	245x
99u	Imagine Learning	General	Restricted	312	0000	292x
99z	Teacher Retention Payment	General	Restricted	312	0000	232x
104a	Benchmark Assessments - State	General	Restricted	312	0000	348x
104h	Benchmark Assessments (new)	General	Restricted	312	0000	348x
104i	Benchmark Assessments - State	General	Restricted	312	0000	348x
107	Adult Education	General	Restricted	312, 317	0030	331x
107a	Adult Education Innovation	General/Special Revenue	Restricted	312/317	0030	289x
147	All MPSERS Categoricals: Cost Offset and UAAL Rate Stabilization	General/Special Revenue	Restricted	312	0000	208x**
152a	Headlee Obligation for Data Collection	General/Special Revenue	Restricted	312	0000	370x
163	Non-Cert Teacher/Counselor Deduct	General	Unrestricted	311	0010	N/A
	Treasury PPT Reimbursement	Per Treasury Spreadsheet	Unrestricted	321	0000	

Grant Codes are four-position fields; the fourth position may be used to designate fiscal year or for other internal tracking. FID edits to the third position of the code only.

* Funds listed are those which MDE anticipates each categorical will be recorded within. This guidance does not restrict a district from recording revenues in a different fund if appropriate.

** These funds are used to offset the district's retirement expenditures - Per MDE MPSERS Guidance FAQ #5 no need to actually recode exp. to this grant code.

*** Previously "Protected" Yes/No column. Expenditures of "Restricted" categoricals require the Grant Code be used and reported.