

Montcalm Area ISD

2023-2024

Amended Budgets

March 21, 2024

General Fund

Montcalm Area Intermediate School District General Fund

	Audited 2017-2018	Audited 2018-2019	Audited 2019-2020	Audited 2020-2021	Audited 2021-2022	Audited 2022-2023	Original 2023-2024	Amended 2023-2024
Revenues								
Local Sources	548,814	547,486	780,805	1,164,602	1,099,936	654,592	664,924	831,594
State Sources	3,893,455	3,852,215	4,692,016	4,649,860	5,880,999	6,913,096	7,884,270	11,145,174
Federal Sources	112,692	54,930	82,772	122,420	882,330	537,138	547,449	895,834
Interdistrict & Other Sources	1,065,276	1,054,376	879,194	1,056,841	911,823	1,280,658	1,375,000	1,455,363
Total Revenue	5,620,237	5,509,007	6,434,787	6,993,723	8,775,088	9,385,484	10,471,643	14,327,965
Expenditures								
Instruction - Basic Programs	750,232	750,009	838,748	942,322	1,018,072	964,051	1,002,271	1,058,926
Added Needs	2,585	7,984	468	14,246	2,772	0	0	5,000
Support Services:								
Pupil	61,011	56,453	168,589	420,666	832,887	1,103,335	1,169,216	1,893,197
Instructional Staff	793,559	760,007	778,919	1,112,733	1,468,461	1,239,130	1,224,109	1,777,892
General Administration	392,679	387,723	364,070	409,927	451,355	417,700	497,661	517,319
Business	810,591	830,368	935,416	913,604	911,397	1,056,543	1,050,389	1,063,508
Operations and Maintenance	281,375	294,110	569,664	394,792	416,891	460,914	538,368	560,580
Pupil Transportation	4,261	1,801	1,344	117	3,203	112	2,544	3,577
Central	512,545	489,062	699,228	691,849	824,981	939,856	964,043	1,158,685
Other	790	2,275	2,563	0	0	89,183	0	0
Total Support Services	2,856,811	2,821,799	3,519,793	3,943,688	4,909,175	5,306,773	5,446,330	6,974,758
Community Services	108,677	131,234	124,786	195,936	343,335	365,318	448,843	626,713
Capital Outlay	0	0	0	152,743	28,851	161,198	150,441	181,260
Debt Service	33,317	32,142	30,966	27,260	26,084	24,908	25,000	25,000
Interdistrict Payments	2,153,992	2,135,253	2,221,494	2,097,771	3,073,986	3,419,092	4,378,758	6,193,513
Total Expenditures	5,905,614	5,878,421	6,736,255	7,373,966	9,402,275	10,241,340	11,451,643	15,065,170
Excess Expenditures Over (Under) Revenue	(285,377)	(369,414)	(301,468)	(380,243)	(627,187)	(855,856)	(980,000)	(737,205)
Other Financing Sources - Transfers	356,222	408,625	384,961	445,244	710,646	884,614	955,000	987,205
Net Change in Fund Balance	70,845	39,211	83,493	65,001	83,459	28,758	(25,000)	250,000
Fund Balance, Beginning of Year	1,313,550	1,384,395	1,423,606	1,507,099	1,572,100	1,655,559	1,740,559	1,684,317
Fund Balance, End of Year	1,384,395	1,423,606	1,507,099	1,572,100	1,655,559	1,684,317	1,715,559	1,934,317
	23.44%	24.22%	22.37%	21.32%	17.61%	16.45%	14.98%	12.84%

Resolution for Budget Amendment by the Board of Education
 Montcalm Area Intermediate School District
General Education Fund

Resolved, that this resolution shall amend the general education appropriations of Montcalm Area Intermediate School District for the fiscal year **2023-2024**, an act to amend appropriations, to provide for expenditure of the appropriations and to provide for the disposition of all income received by the Montcalm Area Intermediate School District.

Be it further resolved that the total revenues and unappropriated fund balance estimated to be available in the general education fund of the school district for fiscal year **2023-2024** are amended as follows:

		Original	Amended	Change
Revenues:	Local	664,924	831,594	166,670
	State	7,884,270	11,145,174	3,260,904
	Federal	547,449	895,834	348,385
	Interdistrict & Other Finance Sources	2,330,000	2,442,568	112,568
	Total Revenue	11,426,643	15,315,170	3,888,527
Fund Balance:	Fund Balance, July 1, 2023	1,740,559	1,684,317	
	Nonspendable - Inventory	0	0	
	Committed for Unemployment	0	0	
	Unassigned Fund Balance	1,740,559	1,684,317	
	Total Available to Appropriate	13,167,202	16,999,487	

Be it further resolved that \$15,065,170 the total available to appropriate in the general education fund is hereby appropriated by amendment in the amounts and for the purposes set forth below:

Expenditures				
	Instruction - Basic	1,002,271	1,058,926	56,655
	Instruction- Added Needs	0	5,000	5,000
	Support - Pupil	1,169,216	1,893,197	723,981
	Support - Instruction Staff	1,224,109	1,777,892	553,783
	Support - General Administration	497,661	517,319	19,658
	Support - Business	1,050,389	1,063,508	13,119
	Support - Operation & Maintenance	538,368	560,580	22,212
	Support - Pupil Transportation	2,544	3,577	1,033
	Support - Central	964,043	1,158,685	194,642
	Community Services	448,843	626,713	177,870
	Capital Outlay	150,441	181,260	30,819
	Debt Service	25,000	25,000	0
	Interdistrict Payments	4,378,758	6,193,513	1,814,755
	Total Appropriated	11,451,643	15,065,170	3,613,527

Be it further resolved, that no board of education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

Ayes: Members – Foster, Tabor, & Snyder

Nays: Members - None


 Secretary, Board of Education

3/21/24
 Date

Special Education Fund

Montcalm Area Intermediate School District

Special Education

	Audited 2017-2018	Audited 2018-2019	Audited 2019-2020	Audited 2020-2021	Audited 2021-2022	Audited 2022-2023	Original 2023-2024	Amended 2023-2024
Revenues								
Local Sources	9,208,947	10,281,553	10,629,724	11,037,978	11,102,940	12,745,313	13,315,878	13,351,452
State Sources	5,236,175	6,230,941	6,361,910	7,060,686	7,282,627	9,948,067	9,358,942	9,876,631
Federal Sources	3,545,273	3,558,149	3,728,704	3,738,082	3,810,370	4,279,510	4,717,474	5,193,137
Interdistrict Sources & Other	269,864	154,573	88,929	206,133	162,576	157,896	73,000	78,134
Total Revenue	18,260,259	20,225,216	20,809,267	22,042,879	22,358,513	27,130,786	27,465,294	28,499,354
Expenditures								
Instruction - Basic Programs	5,561,519	5,451,143	5,852,272	6,058,837	6,253,909	6,857,556	7,067,900	6,951,127
Support Services:								
Pupil	5,531,917	6,095,990	6,435,070	6,551,059	6,620,077	7,949,839	8,960,623	9,345,281
Instructional Staff	1,651,947	1,771,530	1,645,608	1,649,577	1,458,497	1,399,308	1,218,546	1,575,018
General Administration	36,170	21,083	21,959	31,052	27,068	35,137	35,600	100,101
Business	4,364	4,067	5,193	5,458	12,732	3,773	5,000	5,000
Operations and Maintenance	458,758	520,785	506,497	539,716	629,534	788,367	804,475	824,159
Pupil Transportation	1,703,615	1,984,009	1,993,668	1,631,724	1,770,817	1,967,485	2,056,291	2,101,819
Central	181,236	167,651	173,748	164,061	318,456	398,046	433,157	561,125
Total Support Services	9,568,007	10,565,115	10,781,743	10,572,647	10,837,181	12,541,955	13,513,692	14,512,503
Community Services	32,972	23,440	36,831	49,857	12,370	73,553	7,459	39,836
Capital Outlay	311,895	295,451	297,866	430,206	331,326	358,222	445,000	711,259
Debt Service	115,669	111,533	107,406	95,889	91,753	87,616	85,000	85,000
Interdistrict Payments	2,052,046	2,232,328	2,309,983	2,481,517	2,227,494	2,947,806	3,352,660	2,887,423
Total Expenditures	17,642,108	18,679,010	19,386,101	19,688,953	19,754,033	22,866,708	24,471,711	25,187,148
Excess Expenditures Over (Under) Revenue	618,151	1,546,206	1,423,166	2,353,926	2,604,480	4,264,078	2,993,583	3,312,206
Other Financing Sources (Uses)								
Transfers Out	(787,222)	(956,875)	(1,158,851)	(976,244)	(1,367,046)	(1,774,614)	(1,493,583)	(1,837,206)
Net Change in Fund Balance	(169,071)	589,331	264,315	1,377,682	1,237,434	2,489,464	1,500,000	1,475,000
Fund Balance, Beginning of Year	4,581,739	4,412,668	5,001,999	5,266,314	6,643,996	7,881,430	9,881,430	10,370,894
Fund Balance, End of Year	4,412,668	5,001,999	5,266,314	6,643,996	7,881,430	10,370,894	11,381,430	11,845,894
	23.94%	25.47%	25.63%	32.15%	37.32%	42.09%	43.83%	43.83%

*15 Vacant
Positions

***20 Vacant
Positions**

Resolution for Budget Amendment by the Board of Education
Montcalm Area Intermediate School District
Special Education Fund

Resolved, that this resolution shall amend the special education appropriations of Montcalm Area Intermediate School District for the fiscal year **2023-2024**, an act to amend appropriations, to provide for expenditure of the appropriations and to provide for the disposition of all income received by the Montcalm Area Intermediate School District.

Be it further resolved that the total revenues and unappropriated fund balance estimated to be available in the special education fund of the school district for fiscal year **2023-2024** are amended as follows:

		Original	Amended	Change
Revenues:	Local	13,315,878	13,351,452	35,574
	State	9,358,942	9,876,631	517,689
	Federal	4,717,474	5,193,137	475,663
	Inter District & Other Finance Sources	73,000	78,134	5,134
	Total Revenue	27,465,294	28,499,354	1,034,060
Fund Balance:	Fund Balance, July 1, 2023	9,881,430	10,370,894	
	Nonspendable - Inventory	0	0	
	Committed for Unemployment	0	0	
	Unassigned Fund Balance	9,881,430	10,370,894	
	Total Available to Appropriate	37,346,724	38,870,248	

Be it further resolved that \$27,024,354 of the total available to appropriate in the special education fund is hereby appropriated in the amounts and for the purposes set forth below:

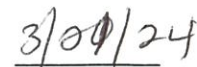
Expenditures	Instruction - Basic	7,067,900	6,951,127	(116,773)
	Support - Pupil	8,960,623	9,345,281	384,658
	Support - Instruction Staff	1,218,546	1,575,018	356,472
	Support - General Administration	35,600	100,101	64,501
	Support - Business	5,000	5,000	0
	Support - Operation & Maintenance	804,475	824,159	19,684
	Support - Pupil Transportation	2,056,291	2,101,819	45,528
	Support - Central	433,157	561,125	127,968
	Community Services	7,459	39,836	32,377
	Capital Outlay	445,000	711,259	266,259
	Debt Service	85,000	85,000	0
	Interdistrict Payments & Transfers	4,846,243	4,724,629	(121,614)
	Total Appropriated	25,965,294	27,024,354	1,059,060

Be it further resolved that no board of education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

Ayes: Members – Foster, Tabor, & Snyder

Nays: Members - None


Secretary, Board of Education


Date

Career Technical Education Fund

Montcalm Area Intermediate School District Career Technical Education Fund

	Audited 2017-2018	Audited 2018-2019	Audited 2019-2020	Audited 2020-2021	Audited 2021-2022	Audited 2022-2023	Original 2023-2024	Amended 2023-2024
Revenues								
Local Sources	1,634,916	1,742,602	1,831,059	1,891,118	2,111,177	2,132,908	2,250,850	2,366,878
State Sources	556,181	377,142	369,004	531,472	566,777	750,131	791,400	845,002
Federal Sources	197,516	205,558	193,267	176,690	202,528	198,697	203,555	209,888
Interdistrict Sources & Other	57,000	53,000	48,000	128,919	146,515	73,500	80,000	131,026
Total Revenue	2,445,613	2,378,302	2,441,330	2,728,199	3,026,997	3,155,236	3,325,805	3,552,794
Expenditures								
Instruction	1,207,157	1,148,778	1,172,129	1,330,058	1,511,494	1,781,667	2,040,527	2,052,842
Support Services:								
Pupil	135,604	114,391	114,704	125,735	130,993	193,546	169,017	199,030
Instructional Staff	201,690	214,516	162,231	167,985	190,534	225,241	298,295	287,680
General Administration	5,958	4,825	4,778	5,739	5,942	7,453	7,000	12,568
School Administration	165,134	178,008	111,476	130,196	134,374	186,827	187,679	189,332
Business	644	471	786	1,074	507	496	500	500
Operations and Maintenance	354,122	395,941	393,516	384,537	418,303	458,665	454,282	460,004
Central- Transportation-Other	98,966	129,328	133,834	168,318	129,448	149,854	158,205	177,238
Total Support Services	962,118	1,037,480	921,325	983,584	1,010,101	1,222,082	1,274,978	1,326,352
Debt Service	82,335	79,232	76,129	71,926	68,824	65,721	64,000	64,000
Capital Outlay	0	0	0	0	83,437	94,036	0	28,300
Interdistrict Payments	0	0	0	0	0	13,356	11,300	11,300
Total Expenditures	2,251,610	2,265,490	2,169,583	2,385,568	2,673,856	3,176,862	3,390,805	3,482,794
Excess Expenditures Over (Under) Revenue	194,003	112,812	271,747	342,631	353,141	(21,626)	(65,000)	70,000
Transfers Out	(19,000)	(100,000)	(189,000)	(219,000)	(180,000)	(150,000)	(150,000)	(150,000)
Net Change in Fund Balance	175,003	12,812	82,747	123,631	173,141	(171,626)	(215,000)	(80,000)
Fund Balance, Beginning of Year	1,041,480	1,216,483	1,229,295	1,312,042	1,435,673	1,608,814	1,373,814	1,437,188
Fund Balance, End of Year	1,216,483	1,229,295	1,312,042	1,435,673	1,608,814	1,437,188	1,158,814	1,357,188
	53.58%	51.97%	55.63%	55.12%	56.37%	43.20%	32.73%	37.36%

Resolution for Budget Amendment by the Board of Education
 Montcalm Area Intermediate School District
Career Technical Education Fund

Resolved, that this resolution shall amend the vocational education appropriations of Montcalm Area Intermediate School District for the fiscal year **2023-2024**, an act to amend appropriations, to provide for expenditure of the appropriations and to provide for the disposition of all income received by the Montcalm Area Intermediate School District.

Be it further resolved that the total revenues and unappropriated fund balance estimated to be available in the vocational education fund of the school district for fiscal year **2023-2024** are amended as follows:

		Original	Amended	Change
Revenues:	Local	2,250,850	2,366,878	116,028
	State	791,400	845,002	53,602
	Federal	203,555	209,888	6,333
	Interdistrict Sources & Other	80,000	131,026	51,026
	Total Revenue	3,325,805	3,552,794	226,989
Fund Balance:	Fund Balance, July 1, 2023	1,373,814	1,437,188	
	Nonspendable - Inventory	0	0	
	Nonspendable - Prepaid Expenditures	0	0	
	Unassigned Fund Balance	1,373,814	1,437,188	
	Total Available to Appropriate	4,699,619	4,989,982	

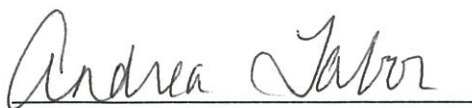
Be it further resolved that \$3,632,794 of the total available to appropriate in the vocational education fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures				
	Instruction - Basic	2,040,527	2,052,842	12,315
	Support - Pupil	169,017	199,030	30,013
	Support - Instruction Staff	298,295	287,680	-10,615
	Support - General Administration	7,000	12,568	5,568
	Support - School Administration	187,679	189,332	1,653
	Support - Business	500	500	0
	Support - Operation & Maintenance	454,282	460,004	5,722
	Support - Central-Transportation-Other	158,205	177,238	19,033
	Debt Service	64,000	64,000	0
	Capital Outlay	0	28,300	28,300
	Interdistrict Payments	11,300	11,300	0
	Other Financing- Transfers	150,000	150,000	0
	Total Appropriated	3,540,805	3,632,794	91,989

Be it further resolved, that no board of education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

Ayes: Members – Foster, Tabor, & Snyder

Nays: Members - None


 Secretary, Board of Education

3/21/24
 Date

Informational Items

STATE OF MICHIGAN
2023-2024 State Aid Financial Status Report
Payment Dated: 03/20/2024

District: 59000	ISD: 59	LEA Membership	12,050.56
Montcalm Area ISD		ISD Membership	158.43
		Supplemental 2023	163.16
Homestead Tax Value	2,063,752,065.00	Fall	157.90
Non-Homestead Tax Value	886,782,881.00		
Com Pers Prop Tax Value	29,776,343.00		
Ind Pers Prop Tax Value	161,824,900.00		
		Mills	
		Special Ed.	3.4145
		Voc. Ed.	1.3090
		Operating	0.1699
		Special Ed. Costs	11,956,299.00
		Special Ed. Transp. Costs	1,977,643.00

CURRENT YEAR ALLOWANCES		Amount	Pct To Date	Previous Amts	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS 154.42 Total FTEs	1,483,667.36	54.54%	674,326.82	134,865.36
51a	SPECIAL EDUCATION	4,813,738.46	54.54%	2,187,844.13	437,568.83
51a11	SPECIAL ED FOUNDATION (NON-SEC 52) 4.00 Total FTEs	38,432.00	54.54%	17,467.34	3,493.47
32p(6)	ACCESS TO LITERACY MATERIALS	55,376.00	54.54%	25,168.39	5,033.68
53a(5)	COURT AND STATE AGENCY PLACED PUPI	241,020.00	54.54%	109,543.59	21,908.72
61d	CTE PER PUPIL INCENTIVE	56.37	54.53%	25.62	5.12
32p	EARLY CHILDHOOD BLOCK GRANTS	249,784.00	54.54%	113,526.83	22,705.36
35a(4)	EARLY LITERACY TEACHER COACHES	500,000.00	54.54%	227,250.00	45,450.00
99h	FIRST ROBOTICS	12,920.00	100.00%	0.00	12,920.00
32d(1)	GREAT START READINESS	6,875,448.00	54.54%	3,124,891.12	624,978.22
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	4,632.45	54.54%	2,105.62	420.92
81	INTERMEDIATE DISTRICTS	936,293.01	54.54%	425,545.17	85,109.04
31n12	ISD MENTAL HEALTH ADMINISTRATIVE FUN	89,285.71	54.54%	40,580.36	8,116.07
31n6	MENTAL HEALTH AND SUPPORT SERVICES	1,003,100.00	54.54%	455,908.95	91,181.79
31n6	MENTAL HEALTH/SUPPORT SERVICES ISD P	270,570.45	54.54%	122,750.23	24,818.89
147f	MPSERS 0.5 UAAL RATE REIMB	64,033.05	54.54%	29,103.02	5,820.61
147a(3)	MPSERS COST OFFSET - ISDS AND DISTRIC	144,101.34	54.54%	65,494.06	13,098.81
147a(2)	MPSERS NORMAL COST OFFSET	249,862.65	100.00%	249,862.65	0.00
147e	MPSERS REFORMS - DEFINED CONTRIBUTI	32,238.16	100.00%	32,238.16	0.00
147c(1)	MPSERS UAAL RATE STABILIZATION	2,459,661.39	54.54%	1,117,916.10	223,583.22
26a	RENAISSANCE ZONE	401.35	54.54%	182.41	36.49
56	SPEC. ED. MILLAGE EQUALIZATION	198,848.64	54.54%	90,376.71	18,075.34
56(7)	SPEC. ED. PER-PUPIL EQUALIZATION	701,875.33	54.54%	319,002.34	63,800.46
61a.2	VOC. ED. ADMINISTRATION	10,920.00	54.54%	4,963.14	992.63
62	VOC. ED. MILLAGE EQUALIZATION	260,061.93	54.54%	118,196.27	23,641.51
61a.1	VOCATIONAL EDUCATION	227,138.46	54.54%	103,234.43	20,646.89
		\$20,923,466.11		\$9,657,503.46	\$1,888,271.43

STATE OF MICHIGAN
 2023-2024 State Aid Financial Status Report
 Payment Dated: 03/20/2024

PRIOR YEAR ADJUSTMENTS		Amount	Pct To Date	Previous Amt	Current Amt
31n12	2019 BEHAVIORAL HEALTH TEAM PILOT	(39,428.00)	100.00%	0.00	(39,428.00)
51a	2023 SPECIAL EDUCATION	188,587.30	100.00%	188,587.30	0.00
104i	2023 BENCHMARK ASSESSMENTS	837.50	100.00%	0.00	837.50
53a(5)	2023 COURT AND STATE AGENCY PLACED PUP	(17,746.00)	100.00%	(17,746.00)	0.00
61d	2023 CTE PER PUPIL INCENTIVE	457.25	100.00%	457.25	0.00
32d26	2023 GSRP CLASSROOM START UP GRANTS	75,000.00	100.00%	75,000.00	0.00
		<u>\$207,708.05</u>		<u>\$246,298.55</u>	<u>(\$38,590.50)</u>
SUBTOTALS		\$21,131,174.16		\$9,903,802.01	\$1,849,680.93

SUMMARY OF REGULAR PAYMENTS

10/20/2023	\$1,448,672.92	11/20/2023	\$2,136,969.13	12/20/2023	\$1,924,331.04
01/22/2024	\$2,125,520.65	02/20/2024	\$2,268,308.27	03/20/2024	\$1,849,680.93

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.
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.

Appendix – Definitions of Account Codes – Revenue Major Class Codes

Major Class Code	Allowable Funds	Account Name/Description
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.
178	6x	Other Private Purpose Trust Income
179	11, 2x, 6x, 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
194	11, 2x, 7x, 91	Lease and Interest Revenue (as Lessor)
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 <i>Food Scoop</i> publication of the Michigan Department of Education.
482	25	USDA <u>bonus</u> commodities received by the SFA. Bonus commodities are determined by the USDA and the value is reported in the <i>Food Scoop</i> 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
514	11, 2x, 7x, 91	Lease and Interest Revenue Received from Other Public Schools (as Lessor)
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, 6x, 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, 6x, 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, 91	Other Financing Sources – Leases
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
597	11, 2x, 3x, 4x, 5x, 7x, 8x, 91	Other Financing Sources – Subscription-Based Information Technology Arrangements (SBITAs)
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, 8x	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 – 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. Include technology that is used by students in the classroom or that has a student instruction focus (including distance learning). May be used in a Capital Projects fund only to extent allowed by law (ex. classroom technology).
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, 4x, 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, 4x, 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, 4x, 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, 4x, 7x	Pre-Kindergarten – Learning Experiences designed for ages preceding kindergarten.
119	11, 23, 27, 4x, 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, 4x, 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, 4x, 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, 4x, 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, 23, 27, 4x, 7x	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, 23, 27, 4x, 7x	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, 23, 26, 27, 4x, 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 participant for competencies required in a Michigan Department of Education recognized and approved Career and Technical Education program for the district.
135	11, 23, 26, 27, 4x, 7x	Occupational Training - 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.

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 wellbeing 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, 2x, 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, 2x, 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, 2x, 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, 2x, 4x, 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, and instructional networks. Technology that is used by students in the classroom or that has an instruction focus (including distance learning) should be coded to the appropriate Instruction (1xx) function.
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, 2x, 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 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, 4, 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
296	11, 29, 6x	Other Student/School Activity Expenditures
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.
298	6x	Other Private Purpose Trust Expenditures
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. Includes Furnitures, Fixtures, and Equipment (FF&E).
490		Prior Period Adjustments
491	11, 2x, 3x, 4x, 5x, 6x, 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, 6x 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 account 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, 8x	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	Amortization and Depreciation Expense – Non-governmental Funds Only.