

Account Coding Guide

ASN						ACCOUNT	
11	125	00	08	120	1518	5990	0000
Fund	Function Code	Descriptive	Building	Department	Grant	Object Code	Activity/Course Code

ASN –

- “Where”
- First 16 digits

Account –

- “What”
- Last 8 Digits

Example ASN and Account Codes: 1111200070000000 51100000

ASN

<u>Fund:</u>	11	1111200070000000
<u>Function:</u>	112	1111200070000000
<u>Discretionary:</u>	00	1111200070000000
<u>Building:</u>	07	1111200070000000
<u>Department:</u>	000	1111200070000000
<u>Grant:</u>	0000	1111200070000000

Account code's are created from 2 four digit codes:
5110-0000

The first four digits will dictate how you can utilize your funds.

The last four are Discretionary

Fund 1111200070000000

Fund Codes are listed below, if you see a fund code not listed below in your budget report please contact Accounting

Fund	BUDGET UNIT TITLE
11	GENERAL FUND
51	FOOD SERVICE FUND
71	AGENCY FUND
72	TRUST FUND

Function	BUDGET UNIT TITLE	Function	BUDGET UNIT TITLE
111	ELEMENTARY INSTRUCTION	253	SCHOOL PLANT PLANNING
112	BASIC PROGRAMS-MIDDLE SCH	256	FOOD SERVICES
113	BASIC PROGRAMS-HIGH SCHOO	257	INTERNAL SERVICES
118	BASIC PROGRAMS--PRE-SCHOO	259	OTHER BUSINESS SERVICES
119	BASIC PROGRAMS-OTHER	260	OPERATION AND MAINTENANCE
120	ADDED NEEDS	261	OPERATION AND MAINTENANCE
122	ADDED NEEDS-SPECIAL EDUCA	262	PLANNING RESEARCH DEVELO
125	ADDED NEEDS-COMPENSATORY	263	INFORMATION SERVICES
127	ADDED NEEDS-VOCATIONAL ED	264	STAFF/PERSONNEL SERVICES
129	ADDED NEEDS-OTHER	265	STATISTICAL SERVICES
130	ADULT AND CONTINUING	266	SECURITY SERVICES
131	ADULT EDUCATION-BASIC	269	OTHER CENTRAL SERVICES
132	ADULT EDUCATION-SECONDARY	270	SUPPORT SERVICES-OTHER
133	ADULT EDUC-SECONDARY VOC	271	PUPIL TRANSPORTATION SERV
135	ADULT EDUC-OCCUPATIONAL	280	CENTRAL SERVICES
137	ADULT EDUCATION-ENRICHMEN	281	PLANNINGDEVELOPMENT AND
139	OTHER ADULT EDUC.	282	INFORMATION SERVICES
197	INSTRUCTION-UNCLASSIFIED	283	STAFF/PERSONNEL SERVICES
200	BUILDING FUND EXPENDITURE	284	DATA PROCESSING SERVICES
210	SUPPORT SERVICES-PUPIL	285	STATISTICAL SERVICES.
211	ATTENDANCE SERVICES	289	OTHER CENTRAL SERVICES
212	GUIDANCE SERVICES	291	STUDENT ACTIVITY (AGENCY)
213	HEALTH SERVICES	293	ATHLETICS
214	PSYCHOLOGICAL SERVICES	294	ENDOWMENT ACTIVITY(TRUST)
215	SPEECH PATHOLOGY AND AUDI	297	FOOD SERVICES
216	SOCIAL WORK SERVICES	298	OBSOLETE-IND. COST-GRANTS
217	VISUAL AID SERVICES	299	SUPPORT SERVICES-OTHER
218	TEACHER/CONSULTANTS (SPEC	300	COMMUNITY SERVICES
219	OTHER PUPIL SERVICES	310	COMMUNITY SERVICES DIRECT
220	SUPPORT SERVICES-INSTRUCT	311	COMMUNITY SERV-DIRECTION
221	IMPROVEMENT OF INSTRUCTIO	320	COMMUNITY RECREATION
222	LIBRARY	321	COMMUNITY RECR DIRECTION
224	EDUCATIONAL TELEVISION AN	331	COMMUNITY ACTIVITIES
225	COMPUTER ASSISTED INSTRUC	340	PUBLIC LIBRARY
226	SUPERVISION AND DIRECTION	350	CUSTODY AND CARE OF CHILD
227	OTHER EDUCATIONAL MEDIA S	351	CUSTODY/CARE OF CHILDREN
229	OTHER INSTRUCTIONAL STAFF	360	WELFARE ACTIVITIES
230	GENERAL ADMINISTRATION	361	WELFARE ACTIVITIES
231	BOARD OF EDUCATION	370	NON-PUBLIC SCHOOL PUPILS
232	EXECUTIVE ADMINISTRATION	371	NON-PUBLIC SCHOOL PUPILS
233	STATE & FEDERAL RELATIONS	390	OTHER COMMUNITY SERVICES
240	BUILDING ADMINISTRATION	391	OTHER COMMUNITY
241	OFFICE OF THE PRINCIPAL	397	OTHER COMMUNITY SERVICES
249	OTHER SCHOOL ADMINISTRATI		
250	FISCAL MANAGEMENT		
252	FISCAL SERVICES		

Function

1111200070000000

The Function Codes are listed to the Left, please note these are all the codes and some may not be in your budget. If you have a function code in your budget and it is not shown to the left please contact the Accounting Department.

Discretionary 1 1111200070000000

Discretionary 1	BUDGET UNIT TITLE
22	OTPS WAGES/BENEFITS SP ED
51	SUB LEA/SPECIAL ED STAFF
60	EQUIPMENT
61	EQUIPMENT

Any Discretionary code other than “00” are commonly used in grants or general funds to create special accounts for specific or predetermined purchases. Commonly used codes are to the Left.

If you have questions about a specific Discretionary code, please contact accounting.

Building Code 1111200070000000

- This segment is your building code. It is a two digit code.

Department	BUDGET UNIT TITLE	Department	BUDGET UNIT TITLE	Department	BUDGET UNIT TITLE	Department	BUDGET UNIT TITLE
000	No DEPT.	142	HOSPITALITY PROGRAM	254	DISPOSAL OF SURPLUS PROPE	520	SCHOOL PSYCHOLOGIST
013	OTHER CO-CURRICULAR	145	POST OAK CHINESE TEACHERS	255	GEN'L BUS - MISC	530	DIRECTOR OF SPECIAL EDUC
014	COUNSELORS	150	LASA CONTRACTUAL REIMBURS	256	ACCOUNTS PAYABLE DEPT	532	SP ED ADMIN ELEMENTARY
015	MUSIC INSTRUMENT REPAIRS	151	CENTRAL SUB REIMBURSEMENT	257	GEN'L BUS - MEMBERSHIPS	533	SP ED ADMIN SECONDARY
022	BILINGUAL AND ESL	155	ADULT EDUCATION	260	UTILITIES - DISTRICTWIDE	537	SP ED ADMIN PPI
023	PRIORITY BILINGUAL	156	LEA PROFESSIONAL DEVELOPM	261	TELEPHONE - DISTRICTWIDE	538	SP ED IISD TUITION/TRANSP
024	INDIAN PROGRAM	157	STEERING COMMITTEES	264	ACCOUNTING DEPARTMENT	540	PRINCIPALS OFFICE BEEKMAN
026	TRAVELING STAFF-MILEAGE	158	CURRICULUM SERVICES	269	STAFF DISPLACE/SETTLE ISS	560	OCCUPATIONAL THERAPIST
027	TEACHER MENTORING	161	ACADEMIC GAMES	270	TRNSPT REV & NEG BUDGET	570	PHYSICAL THERAPIST
028	OTSU DELEGATION	162	MONTESSORI TRAINING	274	W.A.C. FACILITY/CONTRACT	581	AUDIOLOGIST
030	BOARD OF EDUCATION	165	DIAF ADD'L HRS-1TIME FY14	275	WOODCREEK ACH. CENTER	582	PASS INTERIM ALT ED SE
031	SUPERINTENDENT	169	SCHOOL IMPROVEMENT (SIT)	276	CUSTODIAL SERVICES	584	REGISTERED NURSE
032	LEGAL SERVICES	170	SUBJECT MATTER LEADERS PD	280	REPAIRS AND MAINTENANCE	585	ORIENTATION/MOBILITY SPEC
033	SCHOOL ELECTION	171	ADVANCE PATH AGENCY	285	RENTAL FACILITY MAINENANC	586	SHELTERED WORKSHOP
035	SUPT-JONES LANG LASALLE	174	PREGNANCY PREVENTION	288	BUILDING IMPR/MOVING COST	600	ROUND UP RALLY
039	COMMUNITY RELATIONS	175	BUILDING LEVEL PRIORITY	289	ENERGY MGT. CONTRACT	609	NTI CONNECT ED PHONE
043	DEPUTY SUPERINTENDENT	176	DISTRICT LEVEL PRIORITY	290	MAINTENANCE - ADMIN	610	PARENT RESOURCE CENTER
044	DEPT ACCTABLT & SCH IMPR	177	ELEMENTARY X CURRICULAR	291	CHIEF OPERATING OFFICER	640	ATHLETICS
045	PUBLIC SAFETY	178	INNOV ARTS & FITNESS	292	MAINTENANCE - GROUNDS	670	HOPE SCHOLARSHIP
046	OTTO ELEMENTARY PKG PROGR	185	CATHOLIC ART-MUSIC-PE	293	MAINTENANCE - CARPENTERS		
048	COMMUNICATION/GOVNMNT RELA	192	ENVRN ED CENTER	294	MAINTENANCE - PAINTERS		
052	INSIGHTS	195	ELEMENTARY PHYSICAL ED	295	MAINTENANCE-ELECTRICIANS		
053	READING IS FUNDAMENTAL (R	204	INSTR & ADMIN TECHNOLOGY	296	MAINTENANCE - MECHANICAL		
056	NEGOTIATION STIPENDS	205	INSTRUCTIONAL MEDIA CENTR	297	MAINTENANCE-PREVENTIVE MA		
057	3.5 HONORS/JR BOARD	206	CABLE TV	298	MAINTENANCE-VEHICLES AND		
063	WIA DEPARTMENT CODE	208	FOREIGN LANGUAGE ACQ PROG	310	MILDLY COGNITIVELY IMPAIR		
073	LSEA PRES/VP RELEASE TIME	209	SCHOOL LIBRARIES	320	MODERATELY COGNITIVELY IM		
074	LEA PRESIDENT	212	STUDENT SERVICES	330	SEVERELY COGNITIVELY IMP		
079	HIGH SCHOOL GRADUATION	214	ICYC - ON GROUNDS YOUTH	340	EMOTIONALLY IMPAIRED		
085	DEPARTMENT CHAIRS	216	CENTRAL TEXTBOOKS	350	LEARNING DISABLED		
087	PRINT SHOP	218	SCIENCE KITS BUDGET	360	HEARING IMPAIRED		
091	ELEMENTARY AREA DIRECTOR	222	STUDENT ASST PROVIDERS	370	VISUALLY IMPAIRED		
094	DIRECTOR OF SECONDARY	225	EVALUATIONS/ASSESSMENTS	380	PHYSICALLY/OTHER HLTH IMP		
095	DEPUTY SUPERINTENDENT	226	PUPIL ACCTG/CENTRAL ENROL	390	SEVERELY MULTIPLY IMP SXI		
102	BLDG LEVEL TRANSFERABILIT	230	HOMEBOUND	391	PPI - PRESCHOOL		
103	HOMELESS TRANSFERABILITY	232	BUS LEASE	393	AUTISTICALLY IMPAIRED		
105	HARLEY FRANKS AGENCY	234	PAYROLL & BENEFITS	394	RESOURCE ROOM		
110	TITLE I KINDERGARTEN TEAC	235	TRANSPORTATION	400	TEACHER CONSULTANT: AI		
114	COUNSELING GRANT	236	HUMAN RESOURCES	410	TEACHER CONSULTANT: MI		
115	COORDINATED SCHOOL HEALTH	237	SUBSTITUTE TEACHER SVS	420	TEACHER CONSULTANT: EI		
118	GSRP	238	BUILDING LEVEL GRANT SUBS	430	TEACHER CONSULTANT: LD		
119	SUMMER SCHOOL	239	DISTRICT LEVEL GRANT SUBS	440	TEACHER CONSULTANT: HI		
120	MAGNET ADMINISTRATION	240	CHIEF OF OPERATIONS	450	TEACHER CONSULTANT: VI		
122	SUMMER SCHOOL EXTENDED YR	244	SOUTH SIDE HILL PROJECT	460	TEACHER CONSULTANT: POHI		
131	EARLY COLLEGE	246	USF PROJ'S-DISTR PORTION	470	TEACHER CONSULTANT: PPI		
132	INGHAM ACADEMY TUITION	248	PURCHASING	480	HOMEBOUND/HOSPITALIZED		
134	VOCATIONAL EDUCATION	249	WAREHOUSE AND SUPPLY	490	SPEECH/LANG: NON-CLASSRM		
138	CABINET - DRCTR SPEC SERV	252	GEN'L BUS - GENERAL INS	510	SCHOOL SOCIAL WORK		

Department Codes

1111200070000000

- The majority of the Department Codes are listed to the left. Not all may pertain to your school or program.

Grants 1111200070000000

- The last 4 digits in the ASN will determine if your account is a General fund account or Grant
 - General Fund will always be “0000”
 - If there are any digits in the last four of the ASN it will be a grant this is represented below with the XXXX
 - 111120007000XXXX
 - Contact your compliance officer to discuss any grant related questions you may have.
- Please Note all Trust (Fund 72) and Agency (Fund 71) accounts are not grant related, contact Accounting directly for any questions about 71/72 accounts.

GRANT CODE	GRANT NAME
1008	17/18 TITLE I REGULAR
1009	18/19 TITLE I REGULAR
1028	17/18 TITLE I N & D
1029	18/19 TITLE I N & D
1098	17/18 TITLE II
1099	18/19 TITLE II
6008	17/18 SEC 31A AT-RISK
6009	18/19 SEC 31A AT-RISK
8008	17/18 MSU ALLIANCE
8009	18/19 MSU ALLIANCE

Account Codes (Part 1) 51100000

- Account Codes are created by 2 four digit numbers:
- Part 1 (Object Code) will tell you how the funds can be utilized, the next pages are definitions directly from the State of MI accounting website. If you have questions please contact accounting.
 - In the example above, 5110 is: Teaching/Testing Supplies and Materials - Expenditures for all teaching /testing supplies for the operation of a local education agency, including freight and cartage.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Object Code	Allowable Functions	Object Name/Description
5000		Supplies and Materials - Expenditures of items that are consumed, worn out, or deteriorated in use, or items that lose their identify through fabrication or incorporation into different or more complex units of substances. See Section II, E.12, for a discussion on distinguishing between a supply and equipment item. Examples: Books, paper, software, etc.
5100		Teaching/Testing Supplies and Materials
5110	1xx-22x, 3xx	Teaching/Testing Supplies and Materials - Expenditures for all teaching /testing supplies for the operation of a local education agency, including freight and cartage.
5200		Textbooks
5210	1xx, 3xx	Textbooks – Expenditures for prescribed books, which are purchased, for pupils or groups of pupils. This category includes workbooks, textbook binding or repair, as well as the net amount of textbooks, which are purchased. Electronic/digital textbooks should be recorded here only if their purchase is permanent and title of the electronic book transfers to the district upon purchase (use Object Code 3450 for expenditures to access electronic textbooks).
5300		Educational Media Books (Additions to Existing Libraries)
5310	122, 222, 3xx	Educational Media (Additions to Existing Media Centers) - Expenditures for regular or incidental purchases of educational media available for general use by pupils, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school educational media. The initial purchase of books for a new educational media center or any material accessions involving an expansion of the educational media center are recorded under Capital Outlay.
5400		Periodicals
5410	1xx-3xx	Periodicals - Periodicals and newspapers purchased for general use in the school media center. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period. Professional periodicals for staff would also be included under this object.
5500		Energy Supplies - Expenditures for energy, including natural gas, electricity, bottled gas, fuel oil, coal, and gasoline received from public or private utility companies.
5510	261, 3xx	Natural Gas
5520	261, 3xx	Electricity
5530	261, 3xx	Bottled Gas
5540	261, 3xx	Heating Oil
5550	261, 3xx	Coal
5590	261, 3xx	Other Energy Supplies
5600		Resale Supplies and Materials - Expenditures for all food service supplies and materials purchased for resale.
5610	1xx-3xx	Food
5620	297	USDA Commodity Delivery Charge
5630	1xx-3xx	Merchandise
5640	1xx-3xx	Non-Food Items
5650	297	USDA Commodities Usage
5690	1xx-3xx	Other Resale

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

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

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

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

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

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

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

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

Account Codes (Part 2) 51100000

- Account Codes are created by 2 four digit numbers:
- Part 2 (Object Code) is a free definition used to distinguish different programs.
 - Example: xxxx4000 would be Art
 - Example: xxxx4700 would be Music
 - Example: xxxx6300 would be PE
 - Example: xxxx6150 signifies grant funded wages/benefits
 - Contact accounting if you have questions about a specific account.