

Accounting for State School Aid Revenues Last Updated 09/02/2021

State Aid Section	Description	Fund	Protected	Major Class Code	Revenue Suffix Code	Grant/ State Code
11j	School Bond Redemption	Debt	No	312	0000	308x
20f	Hold Harmless Provision	General/Special Revenue	No	311	0010	101x
21h	Partnership Model Districts	General	No	312	0000	213x
22a	Proposal A Obligation	General	Yes	311	0010	101x
22b	Discretionary Payment	General	No	311	0010	101x
22c	Per Membership Pupil Payments	General	No	311	0010	235x
22d	Isolated District	General	No	311	0010	101x
23b(2)d	Innovative Summer Programs	General/Special Revenue	No	312	0250	388x
24	Court Placed Children	General/Special Ed	No	312	0000	103x
24a	Juvenile Detention Facilities	General/Special Ed	No	312	0000	103x
25f	Strict Discipline Academies	General	No	311	0010	101x
25g	Pupil Exceeding 1.0 FTE	General	No	311	0010	101x
25i	Attendance Recovery	General/Special Revenue	No	312	0000	228x
26a	Renaissance Zone	General/ Voc Ed/Spec Ed	No	321	0000	105x
26b	PILT Reimbursement	General	No	311	0000	236x
26c	Promise Zone	General	No	311	0010	108x
26d	Brownfield Redevelopment	General	No	312	0000	237x
29a	Increasing Enrollment	General	No	311	0010	101x
31a	At Risk Children	General/Food Service	No	312	0020	306x
31a(7)	Teen Health Centers	General	No	312	0000	371x
31a(8)	Vision/Hearing Screening	General	No	312	0000	372x
31a(16)	At-Risk Additional Amount	General/Food Service	No	312	0020	306x
31d	School Lunch Programs	Food Service	Yes	312	0110	310x
31f	School Breakfast	Food Service	No	312	0110	311x
31j	Locally Grown Produce in Schools	Food Service	No	312	0110	373x
31n(5)	Child and Adolescent Health Centers	General/Special Revenue	No	312	0000	224x
31n(6)	Mental Health and Support Services	General/Special Revenue	No	312	0000	225x
31n(10)	ISD Mental Health Admin Fund	General/Special Revenue	No	312	0000	227x
31o	School Psych., Social Workers, Counselors, Nurses	General/Special Revenue	No	312	0000	238x
31p	TRIALS Program	General/Special Revenue	No	312	0000	234x
31y	Year-Round Balanced Calendars	General	No	312	0000	239x
32d	Great Start ISD 0-5	General	No	312,317, 518	0100	340x
32p	Early Childhood Block Grant	General	No	312,317, 518	0100	343x
35a(4)	Early Literacy Coaches	General	No	312	0000	365x
35a(5)	Early Literacy Additional Instructional Time	General	No	312	0000	366x
35a(9)	Literacy Essentials	General	No	312	0000	314x
35a(10)	Early Literacy Professional Learning	General	No	312	0000	241x
35d	Dyslexia Tutoring Program	General/Special Revenue	No	312	0000	231x

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35g	Innovative Community Libraries	General	No	312	0000	242x
41	Bilingual Education	General	No	312	0040	307x
51a(2)	Special Ed Foundations ISD	Special Ed	Yes	312	0120	202x
51a(3)	Special Ed Hold Harmless ISD	Special Ed	No	312	0120	202x
51a(6)	Special Ed Rule Changes	General/ Special Ed	No	312	0120	202x
51a(11)	Special Ed-Foundations ISD	Special Ed	Yes	312	0120	202x
51c	Spec Ed Headlee	General/ Special Ed	Yes	312	0120	202x
51f	Special Ed Cost Reimbursement	General/Special Ed	No	312	0120	202x
53a	Special Ed-Court Placed Pupils	General /Special Ed	Yes	312	0120	203x
54	Special Ed- Sch for Deaf/Blind ISD	Special Ed	No	312	0120	204x
54b	Integrated Behavior and Learning Support	Special Ed	No	312	0120	374x
54d	Early On Pilot Grants	General/Special Revenue	No	312	0120	326x
56	ISD Special Ed Millage	Special Ed	No	312	0120	202x
56(7)	Special Ed Millage Incentive	Special Ed	No	312	0120	243x
61a(1)	Voc Ed Added Cost	General/Voc Ed	No	312	0160	344x
61b	Skilled Trades/Dual Enrollment Program	General/Voc Ed	No	312, 317, 518	0160	355x
61d	CTE Additional Payments	General/Voc Ed	No	311	0000	223x
62	ISD Voc Ed Millage	Voc Ed	No	312	0160	345x
74(2)	Bus Driver Safety	General/Special Revenue	No	312	0000	397x
74(4)	School Bus Inspection	General/Special Revenue	No	312	0000	398x
81	ISD General Formula	General/Special Revenue	No	311	0010	106x
97	Competitive Technology Grants	General/Special Revenue	No	312	0000	244x
99h	First Robotics	General/Special Revenue	No	312	0070	349x
99s(4)	MiSTEM Advisory Council Grants	General	No	312	0070	329x
99s(5)	MiSTEM Network Regions	General	No	312	0070	332x
99s(7)	MiSTEM Professional Development & Curriculum	General	No	312	0070	245x
99z	Teacher Retention Payment	General	No	312	0000	232x
104(1)	Assessments - State	General	No	312	0000	348x
104h	Benchmark Assessments	General	No	312	0000	247x
107	Adult Education	General	No	312, 317	0030	331x
147	MPSERS Cost Offset and UAAL Rate Stabilization	General/Special Revenue	No	312	0000	208x*
152a	Headlee Obligation for Data Collection	General/Special Revenue	Yes	312	0000	370x
163	Non-Cert Teacher/Counselor Deduct	General		311	0010	
	Treasury PPT Reimbursement			321	0000	

Grant Codes are four position fields, the fourth position may be used to designate fiscal year. FID edits to the third position of the code.

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