

All the revenue-related comptroller object codes are listed in this section of the manual.

For financial reporting purposes, the operating statement line or statement of activities line is included. Comptroller object codes not used by the statements are considered errors and must be corrected by the end of each fiscal year.

Titles with (*) are inactivated for AY 10 and future AY use. Comptroller object codes are AY specific but can be used in any given fiscal year.

0700 Cash In-Transit Receipts

This object is used to record cash received in transition status from sender to receiver. This comptroller object code should be reclassified to the proper revenue classification at year-end.

Governmental funds: Miscellaneous Revenue
Proprietary and fiduciary funds: Miscellaneous: Other Operating Revenues

0800 Cash Overages

This object is used to record the amount needed to balance cash receipts to actual cash collections when cash collected exceeds receipts for a given collection period.

Governmental funds: Miscellaneous revenue
Proprietary and fiduciary funds: Miscellaneous: Other Operating Revenues

0805 Cash Shortages

This object is used to record the amount needed to balance cash receipts to actual cash collections when cash collected is less than receipts for a given collection period.

Governmental funds: Miscellaneous Revenue
Proprietary and fiduciary funds: Miscellaneous: Other Operating Revenues

0950 Receipt Bonds/Loans/Notes Payable

This object is used to record receipt of bonds payable, loans payable and notes payable related to balance sheet activity only. This object must have a zero balance at year-end.

Governmental funds: Not used by statements – error

Proprietary and fiduciary funds: Not used by statements – error

0960 Amounts due to Component Units- Colleges and Universities (*)

This object is used to record amounts due to colleges and university component units. This object must have a zero balance at year-end.

Governmental funds: Not used by statements – error

Proprietary and fiduciary funds: Not used by statements – error

0974 EFT Clearing Fund

This object is used to record transfer of funds associated with an Electronic Funds Transfer (EFT) payment either into or out of the EFT clearing fund. This object must have a zero balance at year-end.

Governmental funds: Not used by statements – error

Proprietary and fiduciary funds: Not used by statements – error

0980 Receipt of Agency Fund Deposits

This object is used to record deposits received by agency funds (includes only the Environmental Quality Deposits Fund, Insurance Carrier Deposits Fund, State Treasurer's Escrow and Paying Agent Fund, and the Child Support Collection Fund). This object must have a zero balance at year-end.

Governmental funds: Not used by statements – error

Proprietary and fiduciary funds: Not used by statements – error

0982 Receipt of Unearned Receipts Payable

This object is used to record revenues that have been received but not yet been earned. Refer to Financial Management Guide, Part II, Chapter 14, section 4 for additional guidance for establishing unearned receipts payables.

Governmental funds: Miscellaneous Revenue

Proprietary and fiduciary funds: Not used by statements - error

0985 Receipt of Funds Held For Others (Not Agency Funds)

This object is used to record receipt of money held for others when the fund is not classified as an agency fund for GAAP purposes. Generally, agencies will use transaction codes 171 and 196 for deposits and transaction code 229 for disbursements.

Governmental funds: Miscellaneous Revenue
Proprietary and fiduciary funds: Not used by statements – error

0987 Receipt of Expenditure Credit to Fund Appropriations (*)

This object is used to record expenditure credits.

Governmental funds: Miscellaneous Revenue
Proprietary and fiduciary funds: Not used by statements – error

0999 Undistributed Receipts

This object is used when the final revenue classification is not known at the time of the deposit. This comptroller object code must be reclassified to the proper revenue classification at year-end.

Governmental funds: Not used by statements – error
Proprietary and fiduciary funds: Not used by statements – error

1001 Airport Parking Tax

Revenue received from public parking tax within and around Detroit metropolitan airport. The proceeds are distributed to Wayne County and the City of Romulus.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1002 Airport Parking Tax - Penalty and Interest

Assessment of penalty and interest for underpayments or late payments related to airport parking tax

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1005 Aviation Fuel Tax

Tax imposed on fuel sold from operating aircraft – the proceeds are dedicated to the State Aeronautics Fund.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1010 Beer and Wine Tax

Tax imposed on beer and wine sales in Michigan.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1011 Car Loaning Company Tax

Tax levied on car rental companies.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1012 Cigarette Tax – Confiscated Cigarettes

Tax imposed on the sale of smuggled cigarettes into Michigan.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1013 Cigarette Tax – Inventory (Floor) Tax

Tax imposed on cigarette inventories.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1014 Cigarette Tax – Restricted

Tax imposed on tobacco products sales that are dedicated to specific programs, such as the Healthy Michigan Fund.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1015 Cigarette Tax – General Purpose

Tax imposed on tobacco products sales that are not dedicated to a specific program.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1016 Cigarette Tax – Penalty and Interest

Assessment of penalty and interest for underpayments or late payments related to cigarette taxes.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1017 Cigarette Tax – Refunds

Tax refunds for overpayment of cigarette taxes.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1018 Cigarette – Non Cigarette Tobacco Tax – 16%

Tax imposed on non-cigarette smoking tobacco and smokeless tobacco sales.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1019 Undistributed Tobacco Tax

This object is used when the final revenue classification is not known at the time of the deposit for tobacco related deposits. This comptroller object code should be reclassified to the proper revenue classification at year-end.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1020 Convention Facility Development Tax

Tax imposed on hotel and motel accommodations in the Wayne, Oakland and Macomb counties. The proceeds are dedicated to facility development in the Detroit area.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1021 Convention Facility Development Tax – Penalty and Interest

Assessment of penalty and interest on underpayments or late payments related to convention facility development taxes.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1025 Corporate Income Tax (*)

Tax imposed on businesses.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1026 Casino Gaming Wagering Tax

Tax imposed on casino gaming activities.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1030 Railroad Company Tax

Tax imposed on railroad companies, in lieu of general property taxes.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1035 Diesel Fuel Tax

Tax imposed on diesel fuel sold. Proceeds are dedicated to the Michigan Transportation Fund.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1036 Diesel Fuel Highway Tax (*)

Tax imposed on diesel fuel sold. Proceeds are dedicated to highway construction and repair.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1037 Diesel Fuel Waterway Tax (*)

Tax imposed on diesel fuel sold. Proceeds are dedicated to the State Waterways Fund.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1038 Motor Carrier Diesel Fuel Tax

Tax imposed on diesel fuel sold to commercial motor vehicle operators. Proceeds are dedicated to the Michigan Transportation Fund.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1040 Gas and Oil Severance Tax

Tax imposed on gas and oil production.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1041 Gas and Oil Privilege Fees

Fees imposed on companies that are involved in gas and oil exploration in Michigan.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1042 Liquefied Petroleum Tax

Tax imposed on liquefied petroleum gas sold or used. Proceeds are dedicated to the Michigan Transportation Fund.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1043 Environmental Protection Regulatory Fee

Tax imposed on petroleum products (.875 cent-per-gallon). Proceeds are dedicated to the Refined Petroleum Fund.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1045 Gasoline Tax

Excise tax imposed on gasoline sales.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1046 Marine Diesel Fuel Tax

Tax imposed on diesel fuel sold to watercraft operators.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1047 Marine Gasoline Fuel Tax

Tax imposed on gasoline fuel sold to watercraft operators.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1049 Low Grade Iron Ore Specific Tax

Tax imposed on iron ore production. Proceeds are dedicated to the School Aid Fund.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1050 Horse Race Wagering Tax

Tax imposed on horse race facilities for the privilege of holding horse races.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1051 Neighborhood Enterprise Zone Tax (*)

Tax imposed on certain facilities that are granted exemption certificates within a neighborhood enterprise zone, in lieu of paying property taxes.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1052 State Housing Development Service Fee (Tax)

Tax imposed on housing projects funded with Michigan State Housing Development Authority resources or certain federal resources, in lieu of paying property taxes. Proceeds are dedicated to the School Aid Fund.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1053 Technology Park Facilities Tax (*)

Tax imposed on certain facilities that are granted exemption certificates within technology park districts, in lieu of paying property taxes. Proceeds are dedicated to the School Aid Fund.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1054 Private Forest Tax (*)

Tax imposed on land placed in private forest reserve, in lieu of paying property taxes. Proceeds are dedicated to the School Aid Fund

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1055 Facilities Tax – Industrial

Tax imposed on certain facilities that are granted exemption certificates within a plant rehabilitation or industrial development district, in lieu of paying property tax. Proceeds are dedicated to the School Aid Fund.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1056 Facilities Tax – Commercial (*)

Tax imposed on certain facilities that are granted exemption certificates within a commercial redevelopment district, in lieu of paying property taxes. Proceeds are dedicated to the School Aid Fund.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1057 Commercial Forest Tax

Tax imposed on land placed in a commercial forest reserve, in lieu of paying property taxes. Proceeds are dedicated to the School Aid Fund.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1058 Financial Institution Income Tax (*)

Tax imposed on financial institution businesses.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1060 Inheritance Tax

Tax imposed Michigan estates whose owner died prior to October 1993.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1061 Michigan Estate Tax

Tax imposed Michigan estates whose owner died after September 1993.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1065 Insurance Company Premium Tax

Tax imposed on amount paid for insurance policy premiums.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1066 Insurance Company Retaliatory Tax (*)

Tax imposed financially unsound, out-of-state insurance companies who are not State approved, licensed insurance carriers and who do not meet State standards but are conducting business within Michigan.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1067 Insurance Company Surplus Lines Tax (*)

3% tax on property insurance and 2% tax on liability malpractice insurance for insurance carriers not licensed through the Michigan Insurance Bureau.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1070 Intangible Tax

Tax imposed on intangible properties, such as stocks, bonds, land contracts, etc.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1075 Liquor Tax

Tax imposed on retail liquor sales. Proceeds are dedicated to the General Fund and the School Aid Fund.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1079 Motor Vehicle Inventory Floor Tax (*)

Tax imposed on motor vehicle inventory.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1080 Motor Vehicle Registration Tax

Tax imposed on vehicle registrations, commercial registrations, trailer registrations, etc.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1081 International Regulatory Plan Non-Resident Weight Tax (*)

Revenue related to non-resident motor vehicle weight tax per the international regulatory plan.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1082 International Regulatory Plan Resident Weight Tax (*)

Revenue related to resident motor vehicle weight tax per the international regulatory plan.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1083 Non-resident Weight and Value Tax (*)

Revenue related to non-resident vehicle weight and value tax.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1084 Resident Weight and Value Tax (*)

Revenue related to resident vehicle weight and value tax.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1085 Undistributed Account Tax Receivable – Bankruptcy

This object is used when the final revenue classification is not known at the time of the deposit for bankruptcy assessments.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1086 Undistributed Account Receivable - Collections

This object is used when the final revenue classification is not known at the time of the deposit for non-bankruptcy assessments.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1087 Non-assessed Tax Collections (*)

Revenue related to un-assessed liabilities collections.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1088 Farmland Preservation Taxes

Revenue recognized by the Department of Agriculture for recapture taxes (reimbursement to State for taxes saved by landowners when farm land was not used for purposes specified by Public Act 261 of 2000).

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1090 Other Taxes

This object is used by Treasury district offices to post tax collections until tax forms are processed.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1091 Other Taxes – Penalty and Interest

Assessment of penalty and interest for underpayments or late payments related to other taxes.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1092 Quality Assurance Assessment Tax

Revenue recognized by the Department of Community Health for taxes imposed on hospitals and certain facilities.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1094 Out of Period Tax Refunds – Individual Income Tax (*)

Revenue restricted to cover income tax refunds paid in subsequent fiscal years.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1095 Individual Income Tax

Tax imposed on individuals, estates, and trusts – relates to annual income tax returns.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1096 Individual Income Tax – Estimated Payments

Quarterly estimated individual income tax payments.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1097 Individual Income Tax – Penalty and Interest

Assessment of penalty and interest for underpayments or late payments related to individual income taxes.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1098 Individual Income Tax Refunds

Revenue refunds issued for overpayments of individual income tax.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1099 Trailer Coach Parks Specific Tax

Tax imposed on trailer parks.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1100 Property Tax (State Education)

Tax imposed on homestead (6 mills) and non-homestead property (24 mills).

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1101 Real Estate Transfer Tax

Tax imposed on transfers of real property ownership.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1102 Non Homestead Property Tax

Tax imposed on property determined to be non-exempt (18 mills).

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1103 Undistributed Sales, Use, and Withholding Tax

Used when the final revenue classification is not known at the time of the deposit. This comptroller object code must be reclassified to the proper revenue classification at year-end.

Governmental funds: Not used by statements – error

Proprietary and fiduciary funds: Not used by statements – error

1104 Undistributed Sales, Use, and Withholding Tax Annuals

Used when the final revenue classification is not known at the time of the deposit. This comptroller object code must be reclassified to the proper revenue classification at year-end.

Governmental funds: Not used by statements - error

Proprietary and fiduciary funds: Not used by statements – error

1105 Sales Tax – 4%

Tax imposed on retail sales. Amount that represents 4% state tax portion of revenue received from the 6% tax on retail sales.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1106 Sales Tax – 2%

Tax imposed on retail sales. Amount that represents 2% state tax portion of revenue received from the 6% tax on retail sales. Proceeds are dedicated to the School Aid Fund.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1107 Sales Tax – Penalty and Interest

Assessment of penalty and interest for underpayments or late payments related to sales tax.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1108 Sales Tax - Refunds

Revenue refunds issued for overpayments of sales tax.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1109 Sales Tax License Fees (*)

Fees imposed on retailers.

Governmental funds: Licenses and Permits

Proprietary and fiduciary funds: Not used by statements – error

1110 Selective Sales Tax – Liquor (*)

Tax imposed on liquor sales.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1111 Excise Tax - Beer (*)

Excise tax imposed on beer sales.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1112 Excise Tax – Cigarette (*)

Excise tax imposed on cigarette sales.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1113 Excise Tax – Mixed Spirit Drinks (*)

Excise tax imposed on mixed spirit drinks sales.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1114 Excise Tax – Wine (*)

Excise tax imposed on wine sales.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1115 Single Business Tax

Tax imposed on businesses – annual tax return.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1116 Single Business Tax – Estimated Payments

Quarterly or monthly estimated business tax payments.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1117 Single Business Tax – Farmland Preservation Credit

Credits for single business tax farmland and open space preservation.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1118 Single Business Tax – Penalty and Interest

Assessment of penalty and interest for underpayments or late payments related to business tax.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1119 Single Business Tax – Refunds

Revenue refunds issued for overpayments of business tax.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1120 Specific Tax on Spirits – Liquor Specific

Tax imposed on spirits (1.85%) sales.

Governmental funds: Taxes

Proprietary and fiduciary funds: Specific Tax on Spirits (Non-operating)

1122 Non-Homestead Property Tax - Interest

Interest imposed on non-homestead property tax.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1124 Out of Period Tax Refunds – Single Business Tax (*)

Revenue restricted to cover single business tax refunds paid in subsequent fiscal years.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1125 Telephone and Telegraph Tax

Tax imposed on telephone and telegraph companies, in lieu of paying general property tax.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1127 Commercial Mobile Radio Service Tax (911)

Tax imposed on users receiving 911 services.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1130 Use Tax – 4%

Tax imposed on use, storage, and consumption of certain tangible personal property.
Amount that represents 4% state tax portion of revenue received from the 6% tax on retail sales.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1131 Use Tax – 2%

Tax imposed on use, storage, and consumption of certain tangible personal property.
Amount that represents 2% state tax portion of revenue received from the 6% tax on retail sales. Proceeds are dedicated to the School Aid Fund.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1132 Use Tax – Penalty and Interest

Assessment of penalty and interest for underpayments or late payments related to use tax.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1133 Use Tax – Refunds

Revenue refunds issued for overpayments of use tax.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1134 Out of Period Tax Refunds – Use Tax (*)

Revenue restricted to cover use tax refunds paid in subsequent fiscal years.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1135 Watercraft Registration Tax

Tax imposed on motor boats, pontoons, and motorized canoes watercraft registrations.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1140 Unemployment Tax (*)

Tax imposed on businesses to cover unemployment payments to individuals.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1141 Federal Employment Tax Credit (*)

Credits for federal employment tax payments.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1145 Withholding Tax Payments

Tax imposed on employers for income tax payments withheld from their employees' earnings.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1146 Withholding Tax – Penalty and Interest

Assessment of penalty and interest for underpayments or late payments related to withholding tax.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1147 Withholding Tax – Refunds

Revenue refunds issued for overpayments of withholding tax.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1150 Reclass – Individual Income Tax – Distribution to Local Units – 1095 (*)

Offsets to individual income tax restricted for funding the income tax portion of the state revenue sharing payments to cities, villages, and townships.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1151 Reclass – Individual Income Tax – Distribution Campaign Fund - 1095

Offsets to individual income tax restricted for campaign fund payments.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1152 Reclass – Individual Income Tax – Revenue Sharing - Executive Order – 1095 (*)

Offset to individual income tax restricted for funding revenue sharing payments required by an executive order.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1153 Reclass – Single Business Tax – Revenue Sharing - Executive Order – 1115 (*)

Offset to business tax restricted for funding revenue sharing payments required by an executive order.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1154 Reclass – Individual Income Tax – Revenue Sharing - Counties – 1095 (*)

Offset to individual income tax for funding revenue sharing payments to counties.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1155 Reclass – Individual Income Tax – Revenue Sharing – Cities, Villages, and Townships – 1095 (*)

Offset to individual income tax for funding revenue sharing payments to cities, villages, and townships.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1156 Reclass – Individual Income Tax – Enhanced Enforcement – 1095 (*)

Offset to individual income tax for funding enhanced enforcement.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1157 Reclass – Single Business Tax – Enhanced Enforcement – 1115 (*)

Offset to single business tax for funding enhanced enforcement.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1158 Reclass – Sales Tax 4% - Revenue Sharing to Local Units – 1105

Offset to sales tax for funding revenue sharing payments to cities, villages, and townships.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1159 Reclass – Single Business Tax – Revenue Sharing – Local Units - 1115 (*)

Offset to business tax for funding revenue sharing payments to cities, villages, and townships.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1160 Reclass – Sales Tax 4% – Transportation Fund - 1105

Offset to sales tax for amount distributed to the Comprehensive Transportation Fund.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1161 Reclass – Airport Parking Tax – Penalty and Interest - Enhanced Enforcement – 1002 (*)

Offset to airport parking tax penalty and interest for funding enhanced enforcement.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1162 Reclass – Cigarette Tax – Penalty and Interest – Enhanced Enforcement – 1016 (*)

Offset to cigarette tax penalty and interest for funding enhanced enforcement.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1163 Reclass – Intangible Tax – Penalty and Interest – Enhanced Enforcement – 1070 (*)

Offset to intangibles tax penalty and interest for funding enhanced enforcement.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1164 Reclass – Individual Income Tax – Penalty and Interest – Enhanced Enforcement – 1097

Offset to individual income tax penalty and interest for funding enhanced enforcement.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1165 Reclass – Sales Tax - Penalty and Interest – Enhanced Enforcement – 1107

Offset to sales tax penalty and interest for funding enhanced enforcement.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1166 Reclass – Single Business Tax - Penalty and Interest – Enhanced Enforcement – 1118

Offset to single business tax penalty and interest for funding enhanced enforcement.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1167 Reclass – Use Tax - Penalty and Interest – Enhanced Enforcement – 1132 (*)

Offset to use tax penalty and interest for funding enhanced enforcement.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1168 Reclass – Withholding Tax - Penalty and Interest – Enhanced Enforcement – 1146

Offset to withholding tax penalty and interest for funding enhanced enforcement.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1169 Reclass – Sales Tax 4% – Enhanced Enforcement – 1105

Offset to sales tax for funding enhanced enforcement.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1170 Reclass – Use Tax 4% – Enhanced Enforcement – 1130 (*)

Offset to use tax for funding enhanced enforcement.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1171 Transfer - Sales Tax 4% – 1105

Offset to 2/3 of sales tax collections performed by Secretary of State's retail operations and transferred to Department of Treasury.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1172 Transfer - Sales Tax 2% - 1106 (*)

Offset to 1/3 of sales tax collections performed by Secretary of State's retail operations and transferred to Department of Treasury.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1173 Transfer - Use Tax 4% – 1130 (*)

Offset to use tax collections transferred to Department of Treasury.

Governmental funds: Taxes
Proprietary and fiduciary funds: Not used by statements – error

1174 Transfer – Use Tax 2% - 1131 (*)

Offset to use tax collections transferred to Department of Treasury.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1175 Transfer – Selective Sales Tax Liquor – 1110

Offset to liquor selective sales tax collections transferred to Department of Treasury.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1176 Transfer – Tax Spirits - Liquor Specific – 1120 (*)

Offset to tax spirits collections transferred to Department of Treasury.

Governmental funds: Taxes

Proprietary and fiduciary funds: Specific Tax on Spirits (Non-operating)

1177 Transfer – Convention Facility Development Tax – 1020

Offset to liquor 4% specific tax revenues transferred to the Convention Facility Development Fund for distribution to local units of government.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1178 Transfer – Liquor Tax – 1075

Offset to liquor tax revenues transferred from the Liquor Purchase Revolving Fund to the School Fund.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1180 Michigan Business Tax

Tax imposed on businesses beginning January 1, 2008 – relates to annual business tax returns.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1181 Michigan Business Tax – Estimated Payments

Quarterly or monthly estimated business tax payments.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1182 Michigan Business Tax – Penalty and Interest

Assessment of penalty and interest for underpayments or late payments related to business taxes.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1183 Michigan Business Tax – Refunds

Revenue refunds issued for overpayments of Michigan business tax.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1184 Michigan Business Tax – Farmland Preservation Credit

Credits for Michigan business tax farmland and open space preservation.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1185 Reclass –Individual Income Tax – Enhanced Enforcement – 1095

Offset to individual income tax for funding enhanced enforcement.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1186 Reclass – Single Business Tax – Enhanced Enforcement – 1115

Offset to single business tax for funding enhanced enforcement.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1187 Reclass – Intangibles Tax – Enhanced Enforcement – 1070 (*)

Offset to intangibles tax for funding enhanced enforcement.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1188 Reclass – Use Tax 4% – MI Pharmaceutical – 1130 (*)

Offset to use tax for funding the revenue sharing payments to cities, villages, and townships.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1189 Reclass – Individual Income Tax – Reducing Delinquent Collections – 1095

Offset to individual income tax for funding efforts to reduce delinquent collections.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1190 Reclass – Airport Parking Tax - Penalty and Interest – Enhanced Enforcement – 1002 (*)

Offset to airport parking tax for funding enhanced enforcement waivers.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1191 Reclass – Cigarette Tax - Penalty and Interest – Enhanced Enforcement – 1016 (*)

Offset to cigarette tax for funding enhanced enforcement waivers.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1192 Reclass – Intangibles Tax – Enhanced Enforcement – 1070 (*)

Offset to intangibles tax for funding enhanced enforcement waivers.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1193 Reclass – Individual Income Tax – Enhanced Enforcement – 1097 (*)

Offset to individual income tax for funding enhanced enforcement waivers.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1194 Reclass – Sales Tax – Penalty and Interest – Enhanced Enforcement – 1107 (*)

Offset to sales tax penalty and interest for funding enhanced enforcement waivers.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1195 Reclass – Single Business Tax – Penalty and Interest – Enhanced Enforcement –
1118 (*)

Offset to single business tax penalty and interest for funding enhanced enforcement
waivers.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1196 Reclass – Use Tax - Penalty and Interest – Enhanced Enforcement – 1132 (*)

Offset to use tax penalty and interest for funding enhanced enforcement waivers.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1197 Reclass – Withholding Tax - Penalty and Interest – Enhanced Enforcement – 1146
(*)

Offset to withholding tax penalty and interest for funding enhanced enforcement waivers.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1198 Individual Income Tax – School Aid Fund (*)

Individual income tax distributed to the School Aid Fund.

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1201 Department of Agriculture

Revenue received from the Federal Department of Agriculture to support federal grant programs.

Governmental funds: From Federal Agencies

Proprietary and fiduciary funds: Miscellaneous Federal (Operating)

1205 Department of Defense

Revenue received from the Federal Department of Defense to support federal grant programs.

Governmental funds: From Federal Agencies

Proprietary and fiduciary funds: Miscellaneous Federal (Operating)

1210 Department of Education

Revenue received from the Federal Department of Education to support federal grant programs.

Governmental funds: From Federal Agencies

Proprietary and fiduciary funds: Miscellaneous Federal (Operating)

1215 Department of Energy

Revenue received from the Federal Department of Energy to support federal grant programs.

Governmental funds: From Federal Agencies
Proprietary and fiduciary funds: Miscellaneous Federal (Operating)

1220 Department of Health and Human Services

Revenue received from the Federal Department of Health and Human Services to support federal grant programs.

Governmental funds: From Federal Agencies
Proprietary and fiduciary funds: Miscellaneous Federal (Operating)

1225 Department of Housing and Urban Development

Revenue received from the Federal Department of Housing and Urban Development to support federal grant programs.

Governmental funds: From Federal Agencies
Proprietary and fiduciary funds: Miscellaneous Federal (Operating)

1227 Department of Housing and Urban Development – Section 8 Housing Program

Revenue received from the Federal Department of Housing and Urban Development to support Section 8 Housing programs.

Governmental funds: From Federal Agencies
Proprietary and fiduciary funds: Federal Grant Revenue (Non-operating)

1230 Department of Interior

Revenue received from the Federal Department of Interior to support federal grant programs.

Governmental funds: From Federal Agencies

Proprietary and fiduciary funds: Miscellaneous Federal (Operating)

1235 Department of Justice

Revenue received from the Federal Department of Justice to support federal grant programs.

Governmental funds: From Federal Agencies
Proprietary and fiduciary funds: Miscellaneous Federal (Operating)

1240 Department of Labor

Revenue received from the Federal Department of Labor to support federal grant programs.

Governmental funds: From Federal Agencies
Proprietary and fiduciary funds: Miscellaneous Federal (Operating)

1245 Department of Transportation

Revenue received from the Federal Department of Health and Human Services to support federal grant programs.

Governmental funds: From Federal Agencies
Proprietary and fiduciary funds: Miscellaneous Federal (Operating)

1247 General Services Administration

Revenue received from the General Services Administration for tax relief.

Governmental funds: From Federal Agencies
Proprietary and fiduciary funds: Miscellaneous Federal (Operating)

1248 Elections Assistance Commission

Revenue received from the federal government to support election and voter assistance programs.

Governmental funds: From Federal Agencies
Proprietary and fiduciary funds: Miscellaneous Federal (Operating)

1250 Environmental Protection Agency

Revenue received from the Federal Department of Environmental Protection Agency to support federal grant programs.

Governmental funds: From Federal Agencies
Proprietary and fiduciary funds: Miscellaneous Federal (Operating)

1255 Office of the President

Revenue received from the Office of the President to support certain federal programs.

Governmental funds: From Federal Agencies
Proprietary and fiduciary funds: Miscellaneous Federal (Operating)

1260 Other Federal Revenues

Revenue received from a federal agency to support federal programs.

Governmental funds: From Federal Agencies
Proprietary and fiduciary funds: Miscellaneous Federal (Operating)

1263 Pooled Federal Indirect Revenue

Indirect revenue received from a federal agency to support administrative costs that have been pooled in accordance with FMG Part II, Chapter 5, section 200.

Governmental funds: From Federal Agencies
Proprietary and fiduciary funds: Miscellaneous Federal (Operating)

1265 Food Stamps – Federal Revenue

Revenue recognized for the food stamp program (GASB Statement No. 24 related).

Governmental funds: From Federal Agencies
Proprietary and fiduciary funds: Miscellaneous Federal (Operating)

1270 Reclass - Operating Revenue to Capital Grant Revenue

For OFM use only – GASB 34 Fund – reclassification of federal revenue to capital grant revenues.

Governmental funds: From Federal Agencies
Proprietary and fiduciary funds: Miscellaneous Federal (Operating)

1271 Reclass - Charges for Services to Capital Grant Revenue

For OFM use only – GASB 34 Fund – reclassification of service revenue to capital grant revenues.

Governmental funds: From Federal Agencies
Proprietary and fiduciary funds: Miscellaneous Federal (Operating)

1275 Capital Grant Revenue

For OFM use only – GASB 34 Fund – reclassification of federal revenue and service revenues to capital grant revenues.

Governmental funds: From Federal Agencies
Proprietary and fiduciary funds: Miscellaneous Federal (Operating)

1301 Cities

Revenue received from Michigan cities to support state programs such as highway construction projects.

Governmental funds: From Local Agencies
Proprietary and fiduciary funds: Not used by statements – error

1302 Circuit Court Fees

Revenue received by Michigan local courts from circuit court fees – state share of fees.

Governmental funds: From Local Agencies
Proprietary and fiduciary funds: Not used by statements – error

1305 Counties

Revenue received from Michigan counties to support state programs such as county chargeback and highway construction projects.

Governmental funds: From Local Agencies

Proprietary and fiduciary funds: Not used by statements – error

1310 Special Medicaid Interagency Transfers – Local Sources

Revenue received from Michigan local units of government to support state programs related to the Medicaid Program. Generally, usage is restricted to Department of Community Health.

Governmental funds: From Special Medicaid Reimbursements

Proprietary and fiduciary funds: Not used by statements – error

1311 County Contribution for Hospital Services (DCH)

Revenue received from Michigan counties to support patient care within state hospitals.

Governmental funds: From Services

Proprietary and fiduciary funds: Not used by statements – error

1315 Intermediate School Districts

Revenue received from Michigan intermediate school districts to support state programs.

Governmental funds: From Local Agencies

Proprietary and fiduciary funds: Not used by statements – error

1320 Local Post-Secondary Education Institutions

Revenue received from Michigan post secondary education institutions to support state programs.

Governmental funds: From Local Agencies

Proprietary and fiduciary funds: Not used by statements – error

1325 Multi-level Governmental Units

Revenue received from Michigan local units of government to support state programs such as water pollution control, airport engineering, local revenue planning programs and special state and local projects.

Governmental funds: From Local Agencies

Proprietary and fiduciary funds: Not used by statements – error

1330 Other Revenues From Local Units

Revenue received from Michigan local units to support state programs such state and local match programs, highway construction projects and administrative costs.

Governmental funds: From Local Agencies

Proprietary and fiduciary funds: Not used by statements – error

1335 Public Universities (From MSU, U of M, WSU, and community colleges)

Revenue received from Michigan public universities and community colleges to support state programs.

Governmental funds: From Local Agencies

Proprietary and fiduciary funds: Not used by statements – error

1340 School Districts

Revenue received from Michigan school districts to support state programs.

Governmental funds: From Local Agencies

Proprietary and fiduciary funds: Not used by statements – error

1343 State Tax Manuals

Revenue received from sale of state tax manuals to local units of government to support state programs.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1345 Townships

Revenue received from Michigan townships to support state programs.

Governmental funds: From Local Agencies

Proprietary and fiduciary funds: Not used by statements – error

1350 Villages

Revenue received from Michigan villages to support state programs.

Governmental funds: From Local Agencies

Proprietary and fiduciary funds: Not used by statements – error

1355 Third Party Reimbursements – Counties (*)

Revenue received from Michigan counties for third party reimbursements such as Medicare.

Governmental funds: From Local Agencies

Proprietary and fiduciary funds: Not used by statements – error

1365 County - Reimbursements

Revenue received from Michigan counties for county share of state projects.

Governmental funds: From Local Agencies

Proprietary and fiduciary funds: Not used by statements – error

1401 Special Medicaid Intergovernmental Transfers – Non Local Unit

Revenue received from Michigan hospitals to support state programs related to the Medicaid Program. Generally, usage is restricted to Department of Community Health.

Governmental funds: From Special Medicaid Reimbursements

Proprietary and fiduciary funds: Not used by statements – error

1501 Charges for Providing Vehicle and Driver Services

Revenue received for performing driver look-ups, furnishing driver records, issuing temporary vehicle permits, issuing graphic, fund-raising and personalized vehicle plates, vehicle registrations, etc.

Governmental funds: From Services
Proprietary and fiduciary funds: Not used by statements – error

1505 Revenue for Patients, Wards, and Inmate Care

Revenue received for providing care to State wards, clients, patients and inmates.

Governmental funds: From Services
Proprietary and fiduciary funds: Not used by statements – error

1506 Publishing List of Land Sales

Revenue received from the sale of published lists related to State land sales.

Governmental funds: From Services
Proprietary and fiduciary funds: Not used by statements – error

1520 Revenue from Surplus and Salvage

Revenue received from sale of state surplus commodities and salvage materials.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Not used by statements – error

1525 Revenue from Freedom of Information Act Fees

Revenue received for providing materials to public as result of freedom of information requests.

Governmental funds: From Services
Proprietary and fiduciary funds: Not used by statements – error

1530 Other Services

Revenue received for providing miscellaneous services to the public such as newborn screening, laboratory analysis, water analysis, inspections, audit services, hearing transcripts, etc.

Governmental funds: From Services

Proprietary and fiduciary funds: Not used by statements – error

1535 Certification Fees – Securities (*)

Revenue received for providing security certifications to public.

Governmental funds: From Licenses and Permits

Proprietary and fiduciary funds: Not used by statements – error

1536 Certification and copies

Revenue received for providing certifications and copies of certifications to public.

Governmental funds: From Services

Proprietary and fiduciary funds: Not used by statements – error

1555 1st and 3rd Party – Reimbursements – Services

Revenue received from 1st and 3rd parties (such as Medicare, Blue Cross) for providing care to State wards, clients, patients and inmates

Governmental funds: From Services

Proprietary and fiduciary funds: Not used by statements – error

1565 Other Services - Reimbursements

Revenue received for providing miscellaneous services to the public.

Governmental funds: From Services

Proprietary and fiduciary funds: Not used by statements – error

1601 Auto Repair Facility and Mechanical Licenses / Fees

Revenue received from issuing auto repair facility and mechanic licenses.

Governmental funds: From Licenses and Permits

Proprietary and fiduciary funds: Not used by statements – error

1602 Concealed Weapons Permits (*)

Revenue received from issuing concealed weapon permits.

Governmental funds: From Licenses and Permits

Proprietary and fiduciary funds: Not used by statements – error

1603 Assessor's Training and Certification Fees

Revenue received for providing State tax assessor's training and certifications.

Governmental funds: From Licenses and Permits

Proprietary and fiduciary funds: Not used by statements – error

1605 Concession and Privilege Fees – State Parks

Revenue received from the owners of State Park concessions and shooting ranges.

Governmental funds: From Licenses and Permits

Proprietary and fiduciary funds: Not used by statements – error

1610 Corporation Franchise Fees

Revenue received from issuing articles of incorporation and admission fees for domestic and foreign corporations, for profit and not-for-profit organizations.

Governmental funds: From Licenses and Permits

Proprietary and fiduciary funds: Not used by statements – error

1612 Diesel Fuel Dealer Licenses

Revenue received from sale of diesel fuel dealer licenses.

Governmental funds: From Licenses and Permits

Proprietary and fiduciary funds: Not used by statements – error

1615 Exam Fees: Financial Institutions and Insurance Industries

Revenue received from examination fees, bank and trust corporate activities fees, bank supervisory fees, credit card fine and exam fees, credit union corporate activities fees, regulatory loan fines, secondary mortgage exam fees and fines, consumer finance fees, insurance exam fees, savings and loan fees, etc.

Governmental funds: From Licenses and Permits
Proprietary and fiduciary funds: Not used by statements – error

1620 Hunting, Fishing, and Trapping Licenses

Revenue received from the sale of hunting, fishing, and trapping licenses.

Governmental funds: From Licenses and Permits
Proprietary and fiduciary funds: Not used by statements – error

1625 Liquor Licenses

Revenue received from sale of State liquor licenses, license fees for Sunday sales, inspection fees from wholesalers and others, liquor return license fees 3.5% for alcoholism and non-retail liquor licenses.

Governmental funds: From Licenses and Permits
Proprietary and fiduciary funds: Miscellaneous Other (Operating)

1626 Bingo License Revenue (*)

Revenue received from sale of bingo licenses.

Governmental funds: From Licenses and Permits
Proprietary and fiduciary funds: Miscellaneous Other (Operating)

1627 Lottery Charitable Funds – Permits (*)

Revenue received from sale of charitable lottery permits.

Governmental funds: From Licenses and Permits
Proprietary and fiduciary funds: Miscellaneous Other (Operating)

1628 Lottery License (*)

Revenue received from sale of State Lottery licenses.

Governmental funds: From Licenses and Permits
Proprietary and fiduciary funds: Miscellaneous Other (Operating)

1629 Lottery Subscription Applications (*)

Revenue received from Lottery subscription application fees.

Governmental funds: From Licenses and Permits

Proprietary and fiduciary funds: Miscellaneous Other (Operating)

1630 Motor Vehicle Operator and Chauffeur's Licenses

Revenue received from issuing motor vehicle operators' and chauffeurs' licenses.

Governmental funds: From Licenses and Permits

Proprietary and fiduciary funds: Not used by statements – error

1635 Motor Vehicle Title Fees – Plates

Revenue received from motor vehicle title fees, license plate fees, duplicate title fees, fees for issuing manufacturers' transportation license plates, moped registration, expedited fees paid on title, application fee for duplicate title, etc.

Governmental funds: From Licenses and Permits

Proprietary and fiduciary funds: Not used by statements – error

1639 Recreation User Fees and Permits

Revenue received from recreation related user fees and permits such as boating, snowmobile, ORV, camping and motor vehicle fees, and certain land use permits concerning outdoor recreation, etc.

Governmental funds: From Licenses and Permits

Proprietary and fiduciary funds: Operating Revenues

1640 Other Licenses and Permits

Revenue received from issuing miscellaneous licenses and permits such as building permits, health care related fees, environmental and agricultural related fees and permits not addressed by other comptroller object codes, etc.

Governmental funds: From Licenses and Permits

Proprietary and fiduciary funds: Operating Revenues

1641 Motor Carrier Diesel Fuel Licenses

Revenue received from issuing motor carrier diesel fuel licenses.

Governmental funds: From Licenses and Permits

Proprietary and fiduciary funds: Not used by statements – error

1642 Motor Fuel Licenses

Revenue received from issuing motor fuel licenses.

Governmental funds: From Licenses and Permits

Proprietary and fiduciary funds: Not used by statements – error

1643 Other Licenses and Permits – Agriculture (*)

Revenue received from licenses and permits issued by the Department of Agriculture.

Governmental funds: From Licenses and Permits

Proprietary and fiduciary funds: Operating Revenues

1644 Other Licenses and Permits – Labor and Economic Growth

Revenue received from licenses and permits issued by the Department of Energy, Labor and Economic Growth.

Governmental funds: From Licenses and Permits

Proprietary and fiduciary funds: Operating Revenues

1645 Public Utility Assessment Fees

Revenue received from public utility company assessments.

Governmental funds: From Licenses and Permits

Proprietary and fiduciary funds: Not used by statements – error

1650 Insurance Companies Retaliatory Taxes

Tax imposed on insurance companies (business tax).

Governmental funds: Taxes

Proprietary and fiduciary funds: Not used by statements – error

1651 Insurance Carrier Deposits / Collateral (*)

Revenue received from insurance carriers for amounts deposited as collateral into the agency fund.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1652 Mortgage Service Fees (*)

Revenue received from fees paid on mortgages.

Governmental funds: From Services

Proprietary and fiduciary funds: Not used by statements – error

1653 Mortgage Service – Insurance Collateral (*)

Revenue received from insurance collateral deposits.

Governmental funds: From Services

Proprietary and fiduciary funds: Not used by statements – error

1655 Underground Storage Tank Program Fee

Revenue received from permits issued by the underground storage tank program.

Governmental funds: From Licenses and Permits

Proprietary and fiduciary funds: Not used by statements – error

1656 Underground Regulatory Fee – Penalty and Interest

Assessment of penalty and interest for underpayments or late payments related to the underground storage tank program.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1660 Other Licenses and Permits – Excludable (*)

Revenue received from miscellaneous licensing programs. These revenues are generally excludable from the Section 26, Headlee Revenue Limitation Report, each year.

Governmental funds: From Licenses and Permits

Proprietary and fiduciary funds: Not used by statements – error

1701 Bottle Deposit Revenue

The State's share of bottle deposit revenues received in a given year.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1702 State Fair Revenue

Revenue received from state fair activities such as ticket sales, games and rides.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1703 Cash Bonds from Taxpayers (*)

Revenue received from sale of bonds collected from licensed dealers.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1704 Bottle Deposit Revenue – Reclassification to Environmental Quality

The bottle deposit revenue amount distributed to Department of Environmental Quality. The Department of Treasury records the initial deposits received from vendors.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1705 Child Support Recovery

Revenue received from non-custodial parents for delinquent child support payments.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Not used by statements – error

1710 Contributions and Donations

Revenue received as monetary gifts, tax return check-offs, industry support funds, etc.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Miscellaneous Other (Operating)

1711 Private Revenues

Revenue received from private sources for designated purposes.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Miscellaneous Other (Operating)

1712 Operating Grants from Component Unit

Revenue received from the Michigan Strategic Fund to support 21st Century Jobs Fund activities or other state programs.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Miscellaneous Other (Operating)

1715 Contributions from Members

Revenue received for employee payroll contributions and refunds, insurance premiums, and regular payroll deductions for miscellaneous contributions.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Contributions from Members and Employers

1716 Contributions from Employers

Employer contributions related to pension, health care and other employee benefits.

Governmental funds: Not used by statements – error
Proprietary and fiduciary funds: Contributions from Members and Employers

1719 Contributions – Transfers from Other Plans

The amount of employer and employee contributions transferred from another pension, health care or other plan to this plan.

Governmental funds: Not used by statements – error
Proprietary and fiduciary funds: Contributions from Members and Employers

1720 Correction of Prior Year Expenditures

Revenue recognized for correction of prior year expenditures such as write off of prior year payables, refund of prior year expenditures, or other overstatements of expenditures in the prior fiscal year.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Other Non-Operating Revenues

1721 Contributions from Clients – Fiduciary

Revenue received from clients or on clients' behalf for activities specific to the fiduciary funds such as the Hospital Patients' Trust Fund and Gifts, Bequests, and Deposits Investment Fund.

Governmental funds: Not used by statements – error
Proprietary and fiduciary funds: Contributions from Clients and Gifts

1723 Contributions from Gifts – Fiduciary

Monetary gifts received from clients or on clients' behalf for activities specific to the fiduciary funds such as the Hospital Patients' Trust Fund and Gifts, Bequests, and Deposits Investment Fund.

Governmental funds: Not used by statements – error
Proprietary and fiduciary funds: Contributions from Clients and Gifts

1724 Civil Service Assessment – TC 962 Funded IDG

This comptroller object code is used to pay the Civil Service Assessment when both agencies operate within the General Fund and the paying agency is paying from an account that is funded by an IDG. The paying agency will record a revenue debit and Civil Service will record a revenue credit.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Not used by statements – error

1725 Court Fees for Administration and Annuities (*)

Revenue received from court fees and annuity fees.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Not used by statements – error

1726 Driver Responsibility Fees

Revenue received from driver responsibility fees and distributed to other agencies.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Miscellaneous Other (Operating)

1730 Court Fines, Fees, and Assessments

Revenue received from fines imposed by court judgments, other fees, fines, assessments such as service fees, snowmobile fines, failure to appear and failure to comply with a court order, etc.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Miscellaneous Other (Operating)

1731 Court Settlements

Revenue received from court settlements and awards.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Miscellaneous Other (Operating)

1732 Tobacco Settlement Proceeds

Revenue received from Tobacco Master Agreement court settlement.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1735 Custody Escort – Correction Officers

Revenue received from amateur radio operator registration fees and other revenues that are applied to correction officer's custody escort services.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1740 DSS – 3rd Party Collections (*)

Revenue received from third parties, such as credit unions, friend of the court, savings bonds, etc., that are deposited by Human Services.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1745 Employee Room and/or Board

Revenue received from employees to pay for room and/or board.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1750 Environmental Pollution Settlements

Revenue received from landfill operators, manufacturers and others for damages, court judgments, penalties, and settlements relating to environmental pollution, groundwater contamination and other environmental concerns.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1755 Farm Production and Sales (*)

Revenue received from state run farm programs.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Not used by statements – error

1758 Forfeitures/Seizures

Revenue received from sale of confiscated property including land reversions, stolen property, etc.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Not used by statements – error

1762 Proceeds from Sale of Capital Assets

Revenue received from sale of state-owned capital assets such as buildings, equipment, land and vehicles.

Governmental funds: Proceeds from the Sale of Capital Assets
Proprietary and fiduciary funds: Other Non-Operating Revenues

1763 Sale – Michigan Biological Products Institution (*)

Revenue received from sale of biological products.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Other Non-Operating Revenues

1765 Highway Safety Fines

Revenue received from highway safety fines such as traffic tickets, parking violations, abandoned vehicle charges, etc.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Not used by statements – error

1771 Capital contributions

Revenue received from capital contributions made by outside entities.

Governmental funds: Not used by statements – error

Proprietary and fiduciary funds: Capital contributions

1775 International Bridge Authority – Payroll Contributions

Revenue received from the International Bridge Authority to reimburse the Department of Transportation for payroll expenditures.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1777 Challenge Fund – Donations (Gifts and Bequests)

Revenue received from donations specific to the Challenge program administered by the Department of Military and Veterans Affairs.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Miscellaneous Other (Operating)

1778 MET Collections for Benefit Payments (*)

Revenue received from MET benefit payments.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1780 MEWA Assessments, Fees, and Penalties

Revenue received from assessments, fees, penalties for MEWA related activities.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1783 Motor Carrier Diesel Bond Escrow (*)

Revenue received from escrow deposits related to motor carrier diesel bonds.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1785 Motor Vehicle Accident Claims Fees

Reimbursements received by the Motor Vehicle Accident Claims Fund (Secretary of State).

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1790 Oil, Gas, & Mineral Royalties, etc

Revenue received from individuals or corporations who have the right to exploit the state's natural resources (oil, gas, mineral reserves).

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1791 Miscellaneous Revenue from Prisoners – 0869 fund only

Revenue received and held in trust for state prisoners in a fiduciary capacity.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Contributions from Clients

1792 Arbitrage Revenue (*)

Revenue recognized for arbitrage earned in a given fiscal year.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Other Non-Operating Revenues

1793 Various Fees and Assessments

Revenue received from fees and assessments that do not fall into any other category such as Civil Service assessments, tax tribunal fees, supervision fees, etc.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1794 Other Miscellaneous: To 2R02 for OFM Use Only

Revenue object used by OFM to reclassify operating grants to charges for services.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Other Non-Operating Revenues

1795 Other Miscellaneous

Revenue received from miscellaneous sources that do not fall into any other revenue classification. Examples include sales of vital records, construction liens, civil penalties, sale of maps, etc.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Other Non-Operating Revenues

1796 Court Fees – For Legislative Retirement and Office of Retirement Use

Revenue received from court fees for the benefit of the pension funds.

Governmental funds: Not used by statements – error
Proprietary and fiduciary funds: Miscellaneous: Court Fees

1797 Other Miscellaneous – Pension Funds Only

Revenue received from miscellaneous sources for the benefit of the pension funds.

Governmental funds: Not used by statements
Proprietary and fiduciary funds: Miscellaneous Other (Operating)

1798 Unpresented Payments

This revenue object is used with transaction code 355 and the escheats process.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Not used by statements – error

1799 Undelivered Payments

This revenue object is used with transaction code 359 and the escheats process.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Not used by statements – error

1801 Revenue from Component Unit / Authority

Revenue received from a discretely presented component unit.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Other Non-Operating Revenues

1802 Revenue from Primary Government to Component Unit

Revenue recognized by a discretely presented component unit that was received from a state agency.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Other Non-Operating Revenues

1805 Reimbursement from Employee Organizations

Revenue received from employee organizations, such as unions, on a reimbursement basis.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Not used by statements – error

1807 Proprietary Fund Operating Revenues - Not Otherwise Classified

Operating revenues generally result from providing services and producing and delivering goods.

Governmental funds: Not used by statements – error
Proprietary and fiduciary funds: Operating Revenues

1808 Proprietary Fund Operating Revenues – Interest Income

Operating revenue received from interest income.

Governmental funds: Not used by statements – error
Proprietary and fiduciary funds: Operating Revenues

1810 Rental of Properties

Revenue received from tenants of state-owned properties, leases of state-owned commuter rail passenger cars, right-of-way property, land, and other types of properties.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Not used by statements – error

1812 Return Check Suspense

Revenue recognized for returned checks placed in suspense for non-sufficient funds.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Not used by statements – error

1815 Revenue from Escheated Estates

Revenue received from the Escheats Fund for escheated property.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Escheated Estates (Operating)

1820 Proceeds from Land Sales

Revenue received from the sale of state-owned land and other types of real estate.

Governmental funds: Proceeds from Sale of Capital Assets
Proprietary and fiduciary funds: Not used by statements – error

1825 Sale of Forest Products

Revenue received from sale of forest products (timber, fuel wood, forest nursery stock, etc.) on land reverted to the state due to unpaid property taxes.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Not used by statements – error

1830 State Agency Office Rentals

Revenue received from rental of state office buildings.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1835 State Museum Sales

Revenue received from sale of merchandise at the state museum stores.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1840 Tax Clearance Bond Escrow (*)

Revenue received from tax clearance bonds placed in escrow.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1845 Trademark Applications (*)

Revenue received from trademark application fees.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1850 Unclaimed Cash Bonds (*)

Revenue received from sale of cash bonds that were reverted to the state as unclaimed property.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1855 Undistributed Unidentified Revenue

Used when the final revenue classification is not known at the time of the deposit. This comptroller object code should be reclassified to the proper revenue classification at year-end.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1857 State Agency Offsets

Revenue from state agency offsets in deferred compensation plans.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1860 Warrant Service and Levy Costs

Revenue received for warrant service costs, non-sufficient funds service charges and costs associated with implementing levy collections (collections of any taxes or assessments due from the employee wage deductions).

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1861 Garnishment Fees

Revenue received from fees associated with garnishment (legal process where a court order directs the State to withhold money from an employee's pay, to be paid to the court in settlement).

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1885 Private WIC Food Program – Rebate (DCH) (*)

Revenue received for WIC program rebates.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1886 Assigned Claims Facility Assessments (SOS)

Revenue received from assigned claims facility assessments.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Other Non-Operating Revenues

1890 Revenue in Excess of Deduct Rebate (DCH) (*)

Revenue received in excess of the DCH deducts.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1891 Supplemental Security Income – Recovery (DHS)

Revenue received by DHS for the recovery of supplemental security income.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1892 Public Assistance Recoupment Revenue (DHS)

Revenue received by DHS for the recovery of public assistance funds.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1895 Reimbursements – Miscellaneous

Revenue received for reimbursements that are not accounted for in another revenue classification.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Other Non-Operating Revenues

1901 Common Cash Earnings – Operating

Interest earnings on equity in common cash balances in operating funds.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Interest Income (Operating)

1903 Common Cash Earnings – Non-operating

Interest earnings on equity in common cash balance in non-operating funds.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Interest Revenue (Non-operating)

1905 Financing Fees (*)

Revenue received from fees for issuance of equity instruments, loan applications, loan repayment services, sales of bonds, mortgages, notes and other borrowings.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Miscellaneous: Financing Fees (Operating)

1909 Common Cash Earnings – Pension Funds Only

Interest earnings on equity in common cash in pension funds.

Governmental funds: Not used by statements – error
Proprietary and fiduciary funds: Investment Revenue (Net) (Operating)

1910 Gain on Sale of Investments – Operating

Revenue received from sale of investments at a profit in the operating funds.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Net Appreciation (Depreciation) in FMV

1911 Loss on Sale of Investments – Operating

Revenue recognized for sale of investments at a loss in the operating funds.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Net Appreciation (Depreciation) in FMV

1912 Gain on Sale of Investments – Non-operating

Revenue received from sale of investments at a profit in the non-operating funds.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Net Appreciation (Depreciation) in FMV

1913 Loss on Sale of Investments – Non-operating

Revenue recognized for sale of investments at a loss in the non-operating funds.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Net Appreciation (Depreciation) in FMV

1915 Gain on Debt Restructuring (*)

Revenue recognized for gains on debt restructuring activities.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Other Non-operating Revenues

1916 Reclassification – Net Gain on Sale of Fixed Assets to Revenue (full accrual)

Revenue recognized on the sale of capital assets within the GASB 34 fund.

Governmental funds: Not used by statements – error
Proprietary and fiduciary funds: Other Non-operating Revenues

1917 Investments – Unrealized Gain – Fair Value – Lottery

Revenue recognized for increases in Lottery Fund investment market values.

Governmental funds: Not used by statements – error
Proprietary and fiduciary funds: Net Appreciation (Depreciation) in FV (Non-operating)

1918 Investments – Unrealized Loss – Fair Value – Lottery

Revenue recognized for decreases in Lottery Fund investment market values.

Governmental funds: Not used by statements – error
Proprietary and fiduciary funds: Net Appreciation (Depreciation) in FV (Non-operating)

1920 Interest and Dividends on Investments – Operating

Revenue received from interest on investments in operating funds.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Investment Revenue (Net) (Operating)

1922 Interest and Dividends on Investments – Non-operating

Revenue received from interest on investments in non-operating funds.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Investment Revenue (Non-operating)

1924 Interest Revenue – Governmental Fund

Revenue received from bonds, land contracts, airport loans, etc.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements - error

1925 Interest Revenue (Non-program/Operating) (*)

Revenue received from interest on investments in proprietary funds.

Governmental funds: Not used by statements – error

Proprietary and fiduciary funds: Interest Income (Operating)

1930 Interest Revenue (Non-program/Non-operating)

Revenue received from interest on investments in proprietary funds.

Governmental funds: Not used by statements – error

Proprietary and fiduciary funds: Interest Revenue (Non-operating)

1935 Interest Revenue (Program/Non-operating) (*)

Revenue received from interest on investments in proprietary funds.

Governmental funds: Not used by statements - error

Proprietary and fiduciary funds: Interest Revenue

1940 Interest Revenue (Program/Operating) (*)

Revenue received from interest on investments in proprietary funds.

Governmental funds: Not used by statements – error
Proprietary and fiduciary funds: Interest Income

1945 Investment Revenue (Non-operating)

Revenue received from interest on short-term investments and amortization in non-operating funds.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Investment Revenue (Net)

1947 Security Lending Income

Revenue received from security lending transactions.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Security Lending Income (Non-operating)

1950 Investment Revenue (Operating)

Revenue received from investment income, interest income and amortization in operating funds.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Investment Revenue (Net)

1952 Investments – Unrealized Gain/Loss – Fair Value

Revenue recognized for fair value changes on investments.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Investment Revenue (Net) (Operating)

1954 Security Lending Income – Pension Funds Only

Revenue received from security lending transactions within the pension funds.

Governmental funds: Not used by statements - error
Proprietary and fiduciary funds: Security Lending Income – Pensions (Operating)

1955 Loans or Loan Payments from Component Units (*)

Revenue received from loan repayments.

Governmental funds: Not used by statements - error

Proprietary and fiduciary funds: Not used by statements – error

1958 Investment Expense – Pension Funds (*)

Revenue recognized from investment activity.

Governmental funds: Not used by statements - error

Proprietary and fiduciary funds: Investment Expenses – Pensions (Operating)

1959 Security Lending Expense – Pension Funds

Revenue recognized from security lending transactions within the pension funds.

Governmental funds: Not used by statements – error

Proprietary and fiduciary funds: Security Lending Expense – Pension (Operating)

1960 Loans or Loan Payments from Other Funds

Revenue received from loan repayments.

Governmental funds: Not used by statements – error

Proprietary and fiduciary funds: Not used by statements – error

1961 Investment Revenue – Operating Grant

Revenue recognized on operating grant investments. This object is used by OFM within the GASB 34 fund.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Interest Revenue (Non-operating)

1962 Investment Revenue – Reclassification to Operating Grant

Investment revenue recognized at the fund level that is reclassified to operating grant revenue. This object is used by OFM within the GASB 34 fund.

Governmental funds: Miscellaneous
Proprietary and fiduciary funds: Interest Revenue (Non-operating)

1970 Proceeds from Refunding Bonds Issued

Revenue received from refunding bond issuances.

Governmental funds: Refunding Bonds Issued
Proprietary and fiduciary funds: Not used by statements - error

1971 Premium from Refunding Bonds Issued

Revenue received from refunding bond issuance premiums.

Governmental funds: Premium on Bond Issuances
Proprietary and fiduciary funds: Not used by statements – error

1975 Proceeds from Sale and Maturity of Investment Securities

Revenue received from sale and maturity of investment securities.

Governmental funds: Not used by statements – error
Proprietary and fiduciary funds: Not used by statements - error

1980 Proceeds from Sale of Bonds and Notes – Other Than Refunding

Revenue received from new bond issuances.

Governmental funds: Bonds Issued
Proprietary and fiduciary funds: Not used by statements – error

1981 Premium from Sale of Bonds and Notes – Other Than Refunding

Revenue received from new bond issuance premiums.

Governmental funds: Premium on Bond Issuances
Proprietary and fiduciary funds: Not used by statements – error

1985 Refinance Wayne County District Loans (*)

Revenue received from refinancing loans with Wayne County.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1990 School Bond Loan Repayment Interest

Interest revenue received from school bond loan receivables.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Not used by statements – error

1995 Undistributed Revenue – Investment Receivables

Used when the final revenue classification is not known at the time of the deposit. This comptroller object code should be reclassified to the proper revenue classification at year-end.

Governmental funds: Miscellaneous

Proprietary and fiduciary funds: Investment Revenue (Net) (Operating)

2005 Transfers from Other Funds – Primary Government

This object is used to move cash between funds when non-exchange transactions exist. This object code is used on transaction code 400.

Governmental funds: Transfers from Other Funds

Proprietary and fiduciary funds: Transfers from Other Funds

2016 Liquor Purchase Revolving Fund – Profit Transfer to General Fund

The net income of the Liquor Purchase Revolving Fund is transferred to the General Fund as required by statute with this object code.

Governmental funds: Transfers from Other Funds

Proprietary and fiduciary funds: Not used by statements - error

2020 Transfer from Lottery to School Aid Fund

The net income of the State Lottery Fund is transferred to the School Aid Fund as required by statute with this object code.

Governmental funds: Transfers from Lottery (School Aid Fund only)
Proprietary and fiduciary funds: Not used by statements – error

2025 Transfer of Bonds Payable to Trustee (*)

Balance sheet activity only – trustee ensures that the state fulfills provisions of loan agreements.

Governmental funds: Not used by statements - error
Proprietary and fiduciary funds: Not used by statements – error

2030 Transfer of Defaulted Bonds Payable to Trustee (*)

Balance sheet activity only – trustee ensures that the state fulfills provisions of loan agreements.

Governmental funds: Not used by statements - error
Proprietary and fiduciary funds: Not used by statements – error

2035 Transfer of Defaulted Notes Payable to Trustee (*)

Balance sheet activity only – trustee ensures that the state fulfills provisions of loan agreements.

Governmental funds: Not used by statements - error
Proprietary and fiduciary funds: Not used by statements – error

2040 Transfer of Defeased Bonds Payable to Trustee (*)

Balance sheet activity only – trustee ensures that the state fulfills provisions of loan agreements.

Governmental funds: Not used by statements – error
Proprietary and fiduciary funds: Not used by statements – error

2045 Transfer of Investments to Trustee (*)

Balance sheet activity only – trustee ensures that the state fulfills provisions of loan agreements.

Governmental funds: Not used by statements – error
Proprietary and fiduciary funds: Not used by statements – error

2055 Transfers In – Non-cash (State Building Authority use only)

Transfers between State Building Authority funds are recorded with this object code.

Governmental funds: Transfers from Other Funds
Proprietary and fiduciary funds: Transfers from Other Funds

2060 Transfer from Other Funds – Primary Gov't – Accruals

Transfer accruals are used when cash cannot be transferred until the next year.

Governmental funds: Transfers from Other Funds
Proprietary and fiduciary funds: Transfers from Other Funds

2099 Transfers In – From State (State Building Authority use only)

Transfers received for rent payments on State Building Authority owned facilities.

Governmental funds: Transfers from Other Funds
Proprietary and fiduciary funds: Not used by statements – error

2500 Unrestricted Grants and Contributions

This object is used by OFM within the GASB 34 fund.

Governmental funds: Unrestricted Grants and Contributions
Proprietary and fiduciary funds: Unrestricted Grants and Contributions

2505 Endowment Revenue – Contributions (GASB 34 Fund only)

This object is used by OFM within the GASB 34 fund.

Governmental funds: Contributions to Term and Permanent Endowments
Proprietary and fiduciary funds: Not used by statements – error

2510 Permanent Fund Principal Contributions (GASB 34 Fund only)

This object is used by OFM within the GASB 34 fund.

Governmental funds: Contributions to Permanent Fund Principal
Proprietary and fiduciary funds: Not used by statements – error

2515 Special and Extraordinary Items

This object is used by OFM within the GASB 34 fund.

Governmental funds: Special and Extraordinary Items
Proprietary and fiduciary funds: Special and Extraordinary Items

2800 Cumulative Effect of Accounting Changes

This object is used to reflect adjustments to beginning fund balances caused by a change in accounting principles or the implementation of new standards.

Governmental funds: Cumulative Effect of Accounting Changes
Proprietary and fiduciary funds: Cumulative Effect of Accounting Changes

2850 Restatement of Beginning Fund Balance

This object is used to restate beginning fund balances due to prior period errors.

Governmental funds: Restatement of Beginning Fund Balance
Proprietary and fiduciary funds: Restatement of Beginning Fund Balance

2905 NSF Check Receivable Deposits

Revenue received from non-sufficient fund deposits.

Governmental funds: Not used by statements – error
Proprietary and fiduciary funds: Not used by statements – error

2990 Contributed Capital Additions

Revenue received from capital contributions.

Governmental funds: Not used by statements – error

Proprietary and fiduciary funds: Not used by statements – error

Section 2

Payroll-related Expenditures

All the payroll-related expenditures are listed in this section of the manual. For financial reporting purposes, the operating statement line or statement of activities line is included.

3001 ARF – Salary Debits and Credits

This object must net to zero at fiscal year-end.

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3002 ARF – Fringes Debits and Credits

This object must net to zero at fiscal year-end.

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3005 Accrued Payroll Expenditures

This comptroller object code is used with transaction code 878 at year-end to record the payroll accruals.

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3010 Regular Hours 1st Shift – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3015 Regular Hours 2nd Shift – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3020 Regular Hours 3rd Shift – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

Section 2

Payroll-related Expenditures

3022 Banked Leave Wage Deferred – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3050 Overtime 1st Shift – other than Holiday – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3055 Overtime 2nd Shift – other than Holiday – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3060 Overtime 3rd Shift – other than Holiday – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3070 Overtime 1st Shift – Holiday – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3075 Overtime 2nd Shift – Holiday – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3080 Overtime 3rd Shift – Holiday – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3110 Double time 1st Shift – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3115 Double time 2nd Shift – Classified Employees

Section 2

Payroll-related Expenditures

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3120 Double time 3rd Shift – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3150 On Call Time – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3155 Structural Hazard Pay – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3160 Out of State Ins. Examiners Premium – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3165 Institution Worker Premium – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3170 State Police Demolition Premium – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3175 State Police Freeway Patrol Premium – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3180 Child Protection Worker Premium – Classified Employees

Section 2

Payroll-related Expenditures

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3185 Transportation Unit Tech Prom – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3190 Corrections High Security Premium – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3195 Emergency Response Pay – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3210 High Security Retention Pay – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3215 Forensic Retention Pay – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3220 Sick Leave Bonus – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3225 Physical Fitness Bonus – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3228 Performance, Signing & Critical Skills Bonus – Classified Employees

Governmental funds: Current expenditures

Section 2

Payroll-related Expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3230 Other Special Pay Premiums – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3235 Workers Compensation Supplemental – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3240 Lump Sum Payments – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3245 Longevity- Annual and Anniversary Date – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3250 Terminal Longevity - Retirement – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3255 Terminal Longevity - Death – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3260 Annual Leave Used – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3264 Bank Leave Used – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

Section 2

Payroll-related Expenditures

3265 Sick Leave Used – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3270 Deferred Hours Used – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3274 Paid Furlough Time – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3275 Comp Time Used – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3280 School Leave Used – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3285 Personal Leave Used – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3289 Retroactive Pay Adjustment – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3290 Terminal A/L, Comp & 81 Deferred Hours – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

Section 2

Payroll-related Expenditures

3300 Drop Terminal A/L, Comp & 81 Deferred Hours – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3310 Terminal Sick Leave – Not Early Out 5 Yr Payments – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3321 Drop Terminal Sick Leave – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3325 Terminal Sick Leave – Early Out 5 Yr Payments – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3330 Terminal 82 & Later Deferred Hours – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3340 Severance Pay– Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3344 Invalid Salary & Wage Exp – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3345 Social Security Tax – Not Early Out 5 Yr or LTD – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3350 Social Security Tax – Early Out Retirement 5 Yr Payment – Classified Employees

Section 2

Payroll-related Expenditures

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3351 Social Security Tax – LTD Payments – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3355 Medicare Tax – Not Early Out 5 Yr or LTD – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3360 Medicare Tax – Early Out Retirement 5 Yr Payment – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3361 Medicare Tax – LTD Payments – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3365 Retirement – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3367 Defined Contribution Pension Plan – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3370 Flexible Benefits Allowance & Recoveries – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3410 Health Insurance – Classified Employees

Section 2

Payroll-related Expenditures

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3420 HMO's & PPO's – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3545 Dental Insurance – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3560 Vision Insurance – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3565 LTD Insurance – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3570 Life Insurance – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3580 Other Insurance – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3584 Invalid Fringe Benefit Expenditure – Classified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3585 Child Care Info and Referral – Classified Employees

Governmental funds: Current expenditures

Section 2

Payroll-related Expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3590 Professional Development & Severance Pay Funds – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3620 Back Pay – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3625 Liquidated Damages, Interest, Legal Fees – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3630 SUGG AWD/Monitor Payment – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3650 Deferred Compensation Match – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3652 Banked Leave Time Employer Contribution – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3655 Union Leave Buyback – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3656 Union Reimbursement for Salaries and Fringes – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

Section 2

Payroll-related Expenditures

3710 Regular Hours – 1st Shift – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3715 Regular Hours – 2nd Shift - Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3720 Regular Hours – 3rd Shift – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3720 Regular Hours – 3rd Shift – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3722 Banked Leave Wage Deferred – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3725 Overtime – 1st Shift - Non Holiday – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3730 Overtime – 2nd Shift - Non Holiday – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3735 Overtime – 3rd Shift - Non Holiday — Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

Section 2

Payroll-related Expenditures

3740 Overtime – 1st Shift – Holiday – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3745 Overtime – 2nd Shift – Holiday - Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3750 Overtime – 3rd Shift – Holiday – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3755 Double time – 1st Shift – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3760 Double time – 2nd Shift – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3765 Double time – 3rd Shift – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3770 On Call Time – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3775 Worker's Compensation Supplement – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3780 Longevity - Unclassified Employees

Section 2

Payroll-related Expenditures

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3785 Terminal Longevity – Retirement – Unclassified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3790 Terminal Longevity - Death – Unclassified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3794 Banked Leave Used – Unclassified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3795 Annual Leave Used – Unclassified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3804 Paid Furlough Time – Unclassified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3810 Sick Leave Used – Unclassified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3815 Deferred Hours Used – Unclassified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3820 Comp Time Used – Unclassified Employees

Section 2

Payroll-related Expenditures

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3825 School Leave Used – Unclassified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3830 Personal Leave Used – Unclassified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3834 Retroactive Pay Adjustment – Unclassified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3835 Terminal A/L, Comp & 81 Deferred Hours – Unclassified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3841 Drop Terminal A/L, Comp – Unclassified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3845 Terminal S/L Not Early Out 5 Yr Payment – Unclassified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3860 Terminal Sick Leave – Early Out Retirement – Unclassified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3862 Drop Terminal Sick Leave – Unclassified Employees

Governmental funds: Current expenditures

Section 2

Payroll-related Expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3865 Terminal 82 & Later Deferred Hours – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3874 Invalid Salary & Wage Exp – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3875 Social Security Tax – Not Early Out 5 Yr or LTD – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3880 Social Security Tax – Early Out Retirement – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3881 Social Security Tax – LTD Payments – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3885 Medicare Tax – Not Early Out 5 Yr or LTD – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3890 Medicare – Early Out Retirement – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3891 Medicare Tax – LTD Payments – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

Section 2

Payroll-related Expenditures

3895 Retirement – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3897 Defined Contribution Pension Plan – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3910 Flexible Benefits Allowance & Recoveries – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3945 Health Insurance – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

3960 HMO's & PPO's – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4075 Dental Insurance – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4105 Vision Insurance – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4120 LTD Insurance – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

Section 2

Payroll-related Expenditures

4125 Life Insurance – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4205 Other Insurance – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4239 Invalid Fringe Benefit Exp – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4240 Child Care Info and Referral – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4245 Professional Development and Severance Pay Funds – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4270 Back Pay – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4275 Liquidated Damages, Interest, Legal Fees– Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4280 SUGG AWD/Monitor Payment - Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

Section 2

Payroll-related Expenditures

4282 Banked Leave Time Employer Contribution – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4299 Deferred Compensation Match – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4301 Union Leave Buyback – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4302 Union Reimbursement for Salary & Fringes – Unclassified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4305 Regular Hours – 1st Shift – SPS Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4310 Regular Hours – 2nd Shift – SPS Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4315 Regular Hours – 3rd Shift – SPS Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4318 Banked Leave Wage Deferred – SPS Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4320 Overtime – 1st Shift – Non Holiday – SPS Employees

Section 2

Payroll-related Expenditures

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4325 Overtime – 2nd Shift – Non Holiday – SPS Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4330 Overtime – 3rd Shift – – Non Holiday SPS Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4335 Overtime – 1st Shift – Holiday - SPS Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4340 Overtime – 2nd Shift – Holiday – SPS Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4345 Overtime – 3rd Shift – Holiday – SPS Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4350 Double time – 1st Shift – SPS Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4355 Double time – 2nd Shift – SPS Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4360 Double time – 3rd Shift – SPS Employees

Section 2

Payroll-related Expenditures

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4365 On Call Time – SPS Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4370 Workers' Compensation Supplement – SPS Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4373 Retroactive Pay Adjustment – SPS Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4374 Invalid Salary & Wage Exp – SPS Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4375 Social Security Tax – SPS Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4380 Medicare Tax – SPS Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4390 Retirement – SPS Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4392 Defined Contribution Pension Plan – SPS Employees

Governmental funds: Current expenditures

Section 2

Payroll-related Expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4393 Banked Leave Time Employer Contribution – SPS Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4394 Invalid Fringe Benefit Exp – SPS Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4395 Back Pay – SPS Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4405 Liquidated Damages, Interest, Legal Fees – SPS Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4505 Per Diem

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4506 Banked Leave Wage Deferred – Per Diem Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4508 Retroactive Pay Adjustment – Per Diem Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4509 Invalid Salary & Wage Exp – Per Diem Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

Section 2

Payroll-related Expenditures

4510 Social Security Tax – Per Diem Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4515 Medicare Tax – Per Diem Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4523 Banked Leave Time Employer Contribution – Per Diem Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4525 Invalid Fringe Benefit Exp – Per Diem Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4605 Uniform and Clothing Allowance – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4610 Dry Cleaning Allowance – Classified Employees

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4615 Employee Deductions Remittance

Governmental funds: Not used by statements – error

Proprietary and fiduciary funds: Not used by statements – error

4690 Labor Additive Charge

Governmental funds: Current expenditures

Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

Section 2

Payroll-related Expenditures

4691 Labor Additive Credit

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4705 Parental Leave Used – Unclassified Employees

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4710 Reimbursement for Uniform, Clothing Protection/Safety

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4715 Licenses/Certifications

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4720 Reimbursement for Damaged or Stolen Property

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4725 Compensatory Damages

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4730 National Guard Pay

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

4735 National Guard Special Allowances

Governmental funds: Current expenditures
Proprietary and fiduciary funds: Salary Wage & Other Administrative (OP)

Section 3

Nonpayroll-related Expenditures

All the nonpayroll-related comptroller object codes are listed in this section of the manual.

For financial reporting purposes, the operating statement line or statement of activities line is included. Comptroller object codes not used by the statements are considered errors and must be corrected by the end of each fiscal year. However, in many cases, these comptroller object codes are used for payment processing purposes and generally result in balance sheet activity only.

Titles with (*) are inactivated for AY 10 and future AY use. The alternative comptroller object code for FY 2010 use and beyond is included with the description for those comptroller object codes that have been inactivated, if applicable.

4801 Administrative Revolving Fund (ARF) Travel Debits and Credits

ARF travel expense debits and credits including, but not limited to these examples: public service fund type transactions, enterprises that service State agencies; i.e. Motor Transport Fund, inventory revolving fund, etc.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4805 State Vehicle Usage (In State)

Vehicle expenses incurred from an employee using a state-owned vehicle on official state business.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4810 Standard Mileage - Nontaxable (In State)

Employee reimbursements at the standard mileage rate for mileage driven in approved privately-owned vehicle, in lieu of available state-owned vehicle, while in travel status on official state business. This object code should be used as long as the State reimbursement rate is less than the Federal reimbursement rate.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4811 Standard Mileage – Nontaxable Portion of Taxable (In State)

Employee reimbursements at the standard mileage rate for mileage driven in an approved privately-owned vehicle, in lieu of available state-owned vehicle, while in travel status on official state business. This object code should only be used if the State reimbursement rate exceeds the Federal rate. The portion that should be accounted for under this object code is equal to what the Federal rate is stated at. The amount of the State rate exceeding the Federal rate would be accounted for using COBJ 4812.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4812 Standard Mileage – Taxable Portion (In State)

Employee reimbursements at the standard mileage rate for mileage driven while in travel status on official state business. This object code should only be used if the State reimbursement rate exceeds the Federal rate. The portion that would be taxable is the amount that the State rate exceeds the Federal rate by.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4815 Premium Mileage – Nontaxable (In State)

Employee reimbursements at the premium mileage rate for mileage driven in an approved privately-owned vehicle, in lieu of available state-owned vehicle, while in travel status on official state business. This object code should be used as long as the State reimbursement rate is less than the Federal reimbursement rate.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4816 Premium Mileage - Taxable (In State)

Employee reimbursements at the premium mileage rate for mileage driven while on official state business. This object code should only be used if the State reimbursement rate exceeds the Federal rate. The portion that would be taxable is the amount that the State rate exceeds the Federal rate by.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4817 Premium Mileage - Nontaxable Portion Of Taxable (In State)

Employee reimbursements at the premium mileage rate for mileage driven in an approved privately-owned vehicle, in lieu of available state-owned vehicle, while in travel status on official state business. This object code should only be used if the State reimbursement rate exceeds the Federal rate. The portion that should be accounted for under this object code is equal to what the Federal rate is stated at. The amount of the State rate exceeding the Federal rate would be accounted for using COBJ 4816.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4825 State Plane Usage (In State)

Section 3

Nonpayroll-related Expenditures

Expenses incurred when using a state plane while in travel status on official state business. This object code includes, but is not limited to expenses for airplane equipment, supplies,

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4830 Airfare (In State)

Expenses of airline tickets for official state business. This object code should be used with Travel Module B.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4835 Other Common Carrier (In State)

Expenses incurred using common carriers other than airlines for official state business such as buses, trains or railroads. This object code should be used with Travel Module B.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4840 Meals - Nontaxable (In State)

Employee reimbursements for meals while on official state business trips which, as defined by IRS regulations, require that one be away from the general area of his/her tax home longer than an ordinary day's work. This object code should be used with Travel Module B.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4845 Meals - Taxable (In State)

Employee reimbursements for meal expense incurred while traveling on official state business trips which, as defined by IRS regulations, do not require one to be away from the general area of his/her tax home longer than an ordinary day's work. This object code should be used with Travel Module B.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4850 Lodging - Nontaxable (In State)

Employee lodging expenses incurred while traveling on official state business trips which, as defined by IRS regulations, require that one be away from the general area of his/her tax

Section 3

Nonpayroll-related Expenditures

home longer than an ordinary day's work as evidenced by lodging receipts. This object code should be used with Travel Module B.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4851 Lodging - Taxable (In State)

Employee lodging expenses incurred while traveling on official state business trips which, as defined by IRS regulations, do not require that one be away from the general area of his/her tax home longer than an ordinary day's work. This object code should be used with Travel Module B.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4852 Lodging - 1099 Payments to Lodge – In State

Direct payments made to hotels on behalf of employee.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4853 Lodging - 1099 Payments to Lodge – Out of State

Direct payments made to hotels on behalf of employee.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4855 Other Employee Travel Expenses (In State)

Employee reimbursements for other travel expenses incurred while on official state business trips. This object code should be used with Travel Module B.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4856 Legislative State Officers Compensation Commission (Socc) Expense Allowance - Nontaxable

Expense allowances (meals and lodging) for legislative SOCC members of the State House of Representatives and Senate, in accordance with Section 162(h) of the IRS code. This code applies to any SOCC member whose place of residence within the legislative district, which

Section 3

Nonpayroll-related Expenditures

he/she represents, is greater than 50 miles from the State capitol building. This object code should be used with Travel Module B.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4857 Legislative State Officers Compensation Commission (Socc) Expense Allowance - Taxable

Expense allowances (meals and lodging) for legislative SOCC members of the State House of Representatives and Senate, in accordance with Section 162(h) of the IRS code. This code applies to any SOCC member whose place of residence within the legislative district, which he/she represents, is 50 or fewer miles from the State capitol building. This object code should be used with Travel Module B.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4860 State Vehicle Usage (Out of State)

Vehicle expenses incurred from an employee using a state-owned vehicle on official state business.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4865 Standard Mileage - Nontaxable (Out of State)

Employee reimbursements using the standard mileage rate for mileage driven in an approved privately-owned vehicle, in lieu of available state-owned vehicle, while in travel status on official state business. This object code should be used as long as the State reimbursement rate is less than the Federal reimbursement rate.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4866 Standard Mileage - Nontaxable Portion of Taxable (Out of State)

Employee reimbursements using the standard mileage rate for mileage driven in an approved privately-owned vehicle, in lieu of available state-owned vehicle, while in travel status on official state business. This object code should only be used if the State reimbursement rate exceeds the Federal rate. The portion that should be accounted for under this object code is equal to what the Federal rate is stated at. The amount of the State rate exceeding the Federal rate would be accounted for using COBJ 4867.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4867 Standard Mileage - Taxable (Out of State)

Employee reimbursements using the standard mileage rate for mileage driven while on official state business. This object code should only be used if the State reimbursement rate exceeds the Federal rate. The portion that would be taxable is the amount of which the State rate exceeds the Federal rate.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4870 Premium Mileage - Nontaxable (Out of State)

Employee reimbursements using the premium mileage rate for mileage driven in an approved privately-owned vehicle, in lieu of available state-owned vehicle, while in travel status on official state business. This object code should be used as long as the State reimbursement rate is less than the Federal reimbursement rate.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4871 Premium Mileage - Taxable (Out of State)

Employee reimbursements using the premium mileage rate for mileage driven while on official state business. This object code should only be used if the State reimbursement rate exceeds the Federal rate. The portion that would be taxable is the amount by which the State rate exceeds the Federal rate.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4872 Premium Mileage - Nontaxable Portion Of Taxable (Out of State)

Employee reimbursements using the premium mileage rate for mileage driven in an approved privately owned vehicle, in lieu of available state-owned vehicle, while in travel status on official state business. This object code should only be used if the State reimbursement rate exceeds the Federal rate. The portion that should be accounted for under this object code is equal to what the Federal rate is stated at. The amount of the State rate exceeding the Federal rate would be accounted for using COBJ 4871.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4880 State Plane Usage (Out of State)

Section 3

Nonpayroll-related Expenditures

Expenses incurred when using a state plane while in travel status on official state business. This object code includes, but is not limited to expenses for airplane equipment, supplies, instrument testers and maintenance fees.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4881 Taxable Employee Expense Reimbursement – In State

Expenses incurred for in-state taxable expense reimbursements that were requested and processed by OFM - Payroll. The transaction details are recorded in the Statewide Expense Reimbursement System and are available by querying Business Objects.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4882 Non-Taxable Employee Expense Reimbursement – In State

Expenses incurred for in-state non-taxable expense reimbursements that were requested and processed by OFM - Payroll. The transaction details are recorded in the Statewide Expense Reimbursement System and are available by querying Business Objects.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4885 Airfare (Out of State)

Expenses for purchase of airline tickets for official state business. This object code should be used with Travel Module B.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4890 Other Common Carrier (Out of State)

Expenses incurred using common carriers other than airlines for official state business, such as buses or trains. This object code should be used with Travel Module B.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4891 Taxable Employee Expense Reimbursement – Out of State

Expenses incurred for out of state taxable expense reimbursements that were requested and processed by OFM - Payroll. The transaction details are recorded in the Statewide Expense Reimbursement System and are available by querying Business Objects.

Section 3

Nonpayroll-related Expenditures

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4892 Non-Taxable Employee Expense Reimbursement – Out of State

Expenses incurred for out of state non-taxable expense reimbursements that were requested and processed by OFM - Payroll. The transaction details are recorded in the Statewide Expense Reimbursement System and are available by querying Business Objects.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4895 Meals - Nontaxable (Out of State)

Employee reimbursements for meals on official state business trips which, as defined by IRS regulations, require that one be away from the general area of his/her tax home longer than an ordinary day's work. This object code should be used with Travel Module B.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4896 Legislative Taxable Employee Expense Reimbursement

Expenses incurred by the Legislature for taxable expense reimbursements that were requested and processed by OFM - Payroll. The transaction details are recorded in the Statewide Expense Reimbursement System and are available by querying Business Objects.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4897 Legislative Non-Taxable Employee Expense Reimbursement

Expenses incurred by the Legislature for non-taxable expense reimbursements that were requested and processed by OFM - Payroll. The transaction details are recorded in the Statewide Expense Reimbursement System and are available by querying Business Objects.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4905 Meals - Taxable (Out of State)

Employee reimbursements for meals on official state business which, as defined by IRS regulations, do not require that one be away from the general area of his/her tax home longer than an ordinary day's work. This object code should be used with Travel Module B.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

Section 3

Nonpayroll-related Expenditures

4910 Lodging (Out of State)

Employee lodging expenses incurred while on official state business, as evidenced by lodging expense receipts. This object code should be used with Travel Module B.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4915 Other Employee Travel Expenses (Out of State)

Employee reimbursements for all miscellaneous travel expenses excluding airfare, such as bus and train fares incurred while on official state business trips. This object code should be used with Travel Module B.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4920 Mileage Reimbursement (In State) - Ptm

Employee reimbursements incurred for mileage driven while on official state business trips. This object code should be used with Travel Module A.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4925 Airfare (In State) - Ptm

Expenses for purchase of airline tickets for official state business. This object code should be used with Travel Module A.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4930 Other Common Carrier (In State) - Ptm

Expenses incurred using common carriers while in travel status on official state business. This object code should be used with Travel Module A.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4935 Meals - Taxable (In State) - Ptm

Employee reimbursements incurred for meals while on official state business trips which, as defined by IRS regulations, do not require that one be away from the general area of his/her

Section 3

Nonpayroll-related Expenditures

tax home longer than ordinary day's work. This object code should be used with Travel Module A.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4936 Meals - Nontaxable (In State) - Ptm

Employee reimbursements incurred for meals while on official state business trips which, as defined by IRS regulations, require that one be away from the general area of his/her tax home longer than an ordinary day's work. This object code should be used with Travel Module A.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4940 Lodging (In State) - Ptm

Employee lodging reimbursements incurred while in travel status on official state business, as evidenced by lodging expense receipts. This object code should be used with Travel Module A.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4945 Per Diem (In State) - Ptm

Employee reimbursements incurred while in travel status on a per diem basis. This object code should be used with Travel Module A.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4954 Other Taxable Employee Travel Exp (In State)

Employee reimbursements incurred for other travel expenses incurred while on official state business trips which, as defined by IRS regulations, do not require that one be away from the general area of his/her tax home longer than an ordinary day's work. This object code should be used with Travel Module A.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4955 Other Employee Travel Exp (In State)

Employee reimbursements incurred for other travel expenses incurred while on official state business trips. This object code should be used with Travel Module A.

Section 3

Nonpayroll-related Expenditures

Governmental funds: Current
Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4960 Mileage Reimbursement (Out of State) - Ptm

Employee reimbursements incurred for mileage driven while on official state business trips. This object code should be used with Travel Module A.

Governmental funds: Current
Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4965 Airfare (Out of State) - Ptm

Expenses for purchase of airline tickets for official state business. This object code should be used with Travel Module A.

Governmental funds: Current
Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4970 Other Common Carrier (Out of State) - Ptm

Expenses incurred using common carriers while in travel status on official state business. This object code should be used with Travel Module A.

Governmental funds: Current
Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4975 Meals - Taxable (Out of State) - Ptm

Employee reimbursements incurred for meals on official state business trips which, as defined by IRS regulations, do not require that one be away from the general area of his/her tax home longer than an ordinary day's work. This object code should be used with Travel Module A.

Governmental funds: Current
Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4976 Meals - Nontaxable (Out of State) - Ptm

Employee reimbursements incurred for meals on official state business trips which, as defined by IRS regulations, require that one be away from the general area of his/her tax home longer than an ordinary day's work. This object code should be used with Travel Module A.

Governmental funds: Current
Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

Section 3

Nonpayroll-related Expenditures

4980 Lodging (Out of State) - Ptm

Employee lodging reimbursements incurred while in travel status on official state business, as evidenced by lodging expense receipts. This object code should be used with Travel Module A.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4985 Per Diem (Out of State) - Ptm

Employee reimbursements incurred while in travel status on a per diem basis. This object code should be used with Travel Module A.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4994 Other Taxable Employee Travel Exp (Out of State) - Ptm

Employee reimbursements incurred for other travel expenses incurred while on official state business trips. This object code should be used with Travel Module A.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

4995 Other Employee Travel Exp (Out of State) - Ptm

Employee reimbursements incurred for other travel expenses while on official state business trips. This object code should be used with Travel Module A.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

5001 Taxable Moving Expense Reimbursement

Expenses incurred for taxable moving expense reimbursements that were requested and processed by OFM - Payroll. The transaction details are recorded in the Statewide Expense Reimbursement System and are available by querying Business Objects.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

5002 Non-Taxable Moving Expense Reimbursement

Section 3

Nonpayroll-related Expenditures

Expenses incurred for non-taxable moving expense reimbursements that were requested and processed by OFM - Payroll. The transaction details are recorded in the Statewide Expense Reimbursement System and are available by querying Business Objects.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

5005 Moving Household Goods And Personal Effects Cost - Nontaxable

Employee reimbursements incurred while packing and moving household goods, personal effects, portable buildings, when the location of the new work site is at least 50 miles farther from the employee's old residence than the old residence was from the employee's prior work site.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

5010 Moving Household Goods And Personal Effects Cost - Taxable

Employee reimbursements incurred while packing and moving household goods, personal effects, portable buildings, etc. when the location of the new work site is 50 miles or less from the employee's old residence than the old residence was from the employee's prior work site.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

5015 Expense of Travel to New Residence - Transportation - Nontaxable

Employee reimbursements incurred for travel expenses incurred for securing housing when the new work site is at least 50 miles farther from the employee's old residence than the old residence was from the employee's prior work site.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

5020 Expense of Travel to New Residence - Transportation - Taxable

Employee reimbursements for travel expenses incurred while securing housing and the new work site is 50 miles or less from the employee's old residence than the old residence was from the employee's prior work site.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

5025 Expense of Travel to New Residence - Lodging - Nontaxable

Section 3

Nonpayroll-related Expenditures

Employee lodging reimbursements incurred while in travel status to a new residence when the new work site is at least 50 miles farther from the employee's old residence than the old residence was from the employee's prior work site.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

5030 Expense of Travel to New Residence - Lodging - Taxable

Employee lodging reimbursements incurred while in travel status to a new residence when the new work site is 50 miles or less from the employee's old residence than the old residence was from the employee's prior work site.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

5035 Expense of Travel to New Residence - Meals

Employee reimbursements for meal allowance while in travel status during relocation to a new work site.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

5040 House Hunting Expense

Employee reimbursements incurred for finders' fees, as evidenced by receipts for relocation to the new work site.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

5045 Temporary Living Expense

Employee reimbursements incurred for temporary subsistence expense, while conducting official state business.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

5050 Residence Sale, Purchase, and Lease Expense

Expenses incurred by the state in the purchase, lease or sale of a relocated employee's former living quarters, residence, etc.

Governmental funds: Current

Section 3

Nonpayroll-related Expenditures

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

5055 Other Employee Relocation Expenses

Employee reimbursements incurred for other relocation expenses when relocating to a new work site residence where such expenses do not fall into any other category of identifiable expenditure object codes.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

5105 Educational Assistance Payments - Nontaxable

Employee reimbursements incurred for state-service related education expense, training course tuition costs, texts, registration fees, lab fees, etc. which relate to the employee's current work responsibilities only.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

5110 Educational Assistance Payments - Taxable

Employee reimbursements incurred for expenses relating to career training programs which prepare the employee for anticipated career opportunities and promotions within State government or courses and seminars which are not relevant to the employee's current work responsibilities.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

5205 Salary and Wage Summary Adjustments

Used to record any adjustments made to an employee's salary or wage time sheet.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

5210 Compensated Absences

Expense incurred for the accumulated balance of compensatory time benefits (if the agency maintains a HRMN file to accumulate compensatory time), annual leave benefits, sick leave benefits, and personal leave benefits upon separation/termination from State government service.

Governmental funds: Not used by statements – error

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

Section 3

Nonpayroll-related Expenditures

5215 1099 Reportable Payroll Payments

Expense incurred to record payments for 1099 reportable payroll costs.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

5220 1099 Reportable Payroll Payments Offset

Expense incurred to record the offset to the reportable payroll object code - 5215.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

5305 Payroll Accounts Receivables Write-Off

Expense incurred to record write-off of any overage or shortage amount that cannot be reconciled to the proper payroll accounts receivables in R*STARS and which must be disposed of to bring the account into balance; the amount to be cancelled or lost due to an out-of-balance condition in payroll accounts receivables.

Governmental funds: Current

Proprietary and fiduciary funds: Miscellaneous (Operating)

5310 Payroll Refund Receipt

Receipt of employee payroll moneys in R*STARS originated in HRMN, which were refunded to the State for buy-back of leave hours or severance pay, travel expense refund, etc. The net amount refunded is the amount receipted to the State.

Governmental funds: Current

Proprietary and fiduciary funds: Miscellaneous (Operating)

5315 Non-Payroll A/R Write-Off – Bad Debt Expense

Expense incurred for the write-off of an accounts receivable that is not payroll related, per Financial Management Guide, Part II Chapter 11. Used to record the expense of accounts deemed to be uncollectible, the amount to be canceled or lost due to uncollectible accounts receivable. This includes petty cash write-offs of overages or shortages.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

5317 Prior Year Tax Refunds

Expense incurred for year-end reclassifications related to revenue refunds from prior years.

Section 3

Nonpayroll-related Expenditures

Governmental funds: Current
Proprietary and fiduciary funds: Refunds (Operating)

5320 Court Ordered Judgments & Settlements - Non 1099

Expense incurred for judgment payments or settlements that are not 1099 reportable, per Financial Management Guide, Part II, Chapter 11.

Governmental funds: Current
Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

5321 Court Judgments/Settlements - 1099 Reportable

Expense incurred for 1099 reportable reimbursements to litigants for court ordered judgments and settlements, per Financial Management Guide, Part II, Chapter 11.

Governmental funds: Current
Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

5330 Attorney Fees - Actual Cost - 1099 Reportable

Expense incurred for payments to attorneys and attorney firms (whether incorporated or not) for actual legal services.

Governmental funds: Current
Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

5331 Attorney Fees - Gross Proceeds - 1099 Reportable

Expense incurred for payments to attorneys and attorney firms (whether incorporated or not) for actual legal services that are not distinguishable from court ordered judgment/settlements. Total amount of payments (including court ordered judgment or settlement) should be reported under gross proceeds.

Governmental funds: Current
Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6000 Administrative Revolving Fund (Arf) Debits and Credits

Used to record debits and credits to self-supporting funds which sell goods or provide services to state agencies, other governmental jurisdictions or the public, i.e. Correctional Industries Revolving Fund, Office Services Revolving Fund, etc. Also used to clear out ARFs (at the agency level) associated with their appropriations.

Governmental funds: Current
Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

Section 3

Nonpayroll-related Expenditures

6100 Telecommunications

Expense incurred for telecommunications related services provided by vendors outside the state. Services include regular phone (land line), cellular phone service, wireless data services, pagers, internet service and any other telecommunications services not provided by the Department of Information Technology (DIT). Telecommunications related services provided by DIT should be paid using object code 6112 (Purchased Service: Information Technology).

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6105 Utilities

Expense incurred to public service companies, such as electric, gas, water, steam, sewage, and chilled water.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6110 Insurance and Bonds

Expense incurred for purchases of public insurance and bonds, including but not limited to Workers Compensation and related legal and administrative fees, insurances for vehicle liability, employee dishonesty, boiler and machinery, property, notary fees, filing fees, commitment fees, and title fees.

Governmental funds: Current

Proprietary and fiduciary funds: Premiums and Claims (Operating)

6112 Purchased Service: Information Technology

Expense incurred related to Department of Information Technology (DIT) services. This object code should be used when paying DIT regardless of funding source and would be used for non-IDG payments as well as IDG payments.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6113 Purchased Service: Office Of Admin Hearings

Expense incurred related to Department of Energy, Labor and Economic Growth (DELEG), State Office of Administrative Hearings and Rules (SOAHR) services. This object code should be used when paying SOAHR regardless of funding source and would be used for non-IDG payments as well as IDG payments.

Governmental funds: Current

Section 3

Nonpayroll-related Expenditures

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6114 Purchased Service From Another Agency

Expense incurred for inter-department purchases, such as training, printing services, etc.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6115 Purchased Health Related Services (1099 Reportable)

Expense incurred for purchased health related contractual services not specifically chargeable to any other object code. Payments charged are reported on a 1099 statement if the vendor is subject to 1099 reporting under IRS regulations and total payment made to the vendor during a calendar year exceeds limits established by the IRS. Some examples of health related services include, but are not limited to, hospital charges (inpatient and outpatient), diagnostic services, laboratory charges, optometry services, pharmacy services, physical therapy and radiology.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6120 Employer Directed Medical Exam and Medical Services (1099 Reportable) (*)

Expense incurred for State of Michigan directed medical exams and services.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6125 Other Purchased Services (1099 Reportable)

Expense incurred for certain purchased services including compensation paid to or on behalf of any individual for services rendered in the course of trade or business with the state. Payments charged are reported on a 1099 statement if the vendor is subject to 1099 reporting under IRS regulations and total payment made to the vendor during a calendar year exceeds limits established by the IRS. Some examples include, but are not limited to, transportation to counseling, trash removal, pest control, janitorial and reportable witness fees.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6126 Other Purchased Services (1099) - No Self Employ Tax

Expense incurred for grant payments.

Governmental funds: Current

Section 3

Nonpayroll-related Expenditures

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6130 Purchased Automated Data Processing (Adp) Services (1099 Reportable)

Expense incurred for purchasing ADP services. Payments charged are reported on a 1099 statement if the vendor is subject to 1099 reporting under IRS regulations and total payment made to the vendor during a calendar year exceeds limits established by the IRS.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6135 Fees And Subscriptions
And 6137 For Subscriptions

* Inactivate - Use 6155 For Fees

Expense incurred for license fees, professional certification fees, inspection fees, and other fees.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6136 Dues

Expense incurred for State Bar dues (Civil Service advisory bulletin C-184-89) or membership dues to professional associations and organizations, etc.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6137 Periodical Subscriptions

Expense incurred for all subscription services such as Gongwer, magazines, newspapers, and other periodical materials.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6140 Mailing Services

Expense incurred for mailing services (Airborne Express, Federal Express, UPS, etc.) utilized for official state business purposes, postal related expenses for official state business mailings, expenses for P.O. box rental services, and freight services on items that are not capitalized.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6145 Postage

* Inactivate - Use 6140

Section 3

Nonpayroll-related Expenditures

Expense incurred for postal related expenses related to official state business mailings.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6146 P.O. Box Rental

* Inactivate - Use 6140

Expense incurred for P.O. Box rental services.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6150 Non-Employee Maintenance Service (1099 Reportable)

Expense incurred for fees, commissions and other compensation paid to or on behalf of any individual for services rendered in the course of business when no employer-employee relationship exists between the state and the contractor.

Governmental funds: Current

Proprietary and fiduciary funds: Vehicle Maintenance Expense (Operating)

6155 Fees

Expense incurred for miscellaneous fees, such as bank charges, commissions, court costs, freight charges, taxes and special assessments; expense incurred for license fees, professional certification fees, inspection fees and other fees; expense incurred for fees the State pays a witness to testify in a contested court case or contract negotiation under an accountable plan; expense incurred for fees incurred with security lending transactions.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6156 Witness Fees - Accountable Plan

* Inactivate - Use 6155

Expense incurred for fees the state pays a witness to testify in a contested court case or contract negotiation.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6157 Witness Fees- Non Accountable Plan

* Inactivate – Use 6125

Expense incurred for fees the state pays a witness to testify in a contested court case or contract negotiation.

Governmental funds: Current

Section 3

Nonpayroll-related Expenditures

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6160 Conferences and Seminars-Nonemployee-1099 Reportable

Expense incurred for conference costs and seminar fees (except travel expense).

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6165 Food Stamp Distribution (Non Reportable) * Inactivate

Expense incurred for distributing food stamps to recipients.

Governmental funds: Current

Proprietary and fiduciary funds: Not used by statements – error

6166 VTS Maintenance Expense (Non-1099)

Expense incurred by Vehicle & Travel Services to record fuel purchases and maintenance expenses only.

Governmental funds: Current

Proprietary and fiduciary funds: Vehicle Maintenance Expense (Operating)

6169 Freight – Noncapitalized * Inactivate – Use 6140

Expense incurred for freight services on items that are not capitalized.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6170 Travel Expense Reimbursement Non Employee (1099 Reportable)

Expense incurred by non-state employee while on official state business trips. If the non-state employee receives compensation for services, the entire reimbursement is reportable only if the expenses were not ordinary and necessary. If the non-state employee does not receive compensation for services, the entire reimbursement is reportable if the expenses are not reasonable. Also, regardless of whether the non-state employee was compensated or not, if expenses incurred are reasonable but reimbursement is made under a plan that was not accountable (i.e. non-state employee did not document his/her actual expenses and reimbursement is based on mileage or per diem rates exceeding the Federal rate) the amount in excess of the Federal rate is reportable.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6171 Travel Expense Reimbursement- Non Employees (Non Reportable)

Section 3

Nonpayroll-related Expenditures

Expense incurred by non-state employees while on official state business trips. If the non-state employee receives compensation for services, none of the reimbursement is reportable if expenses were ordinary and necessary. If the non-state employee does not receive compensation for services, none of the reimbursement is reportable if expenses are reasonable.

Governmental funds: Current
Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6175 Security Lending Fees

Expense incurred for fees incurred for security lending transactions.

Governmental funds: Current
Proprietary and fiduciary funds: Security Lending Expense (Non-Operating)

6176 Security Lending Fees Offset - To 1959 * Inactivate - Use 6175

Expense incurred to record the offset to security lending fees for pension funds.

Governmental funds: Current
Proprietary and fiduciary funds: Security Lending Expense (Non-Operating)

6200 Food And Beverages

Expense incurred for purchase of food and beverages for State facilities, i.e., prisons, community health hospitals, rehabilitation services facilities, veterans homes, etc. This comptroller object code should not be used for purchases made for meetings and/or conferences. Agencies should use comptroller object code 6245 for those purchases.

Governmental funds: Current
Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6205 Fuel

Expense incurred for the purchase of various fuels.

Governmental funds: Current
Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6210 Agricultural and Horticultural * Inactivate - Use 6245

Expense incurred for purchase of various agricultural and horticultural supplies.

Governmental funds: Current
Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

Section 3

Nonpayroll-related Expenditures

6215 Clothing and Textiles

* Inactivate - Use 6245

Expense incurred for purchase of clothing and textiles, such as uniforms, bed linens, and safety shoes or boots.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6220 Household and Laundry

* Inactivate - Use 6245

Expense incurred for purchase of household and laundry goods, such as cleaning supplies, laundry and linen service or dry cleaning service.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6225 Medical, Surgical and Laboratory

* Inactivate - Use 6245

Expense incurred for purchase of medical, surgical and laboratory supplies.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6230 Office Supplies (Excluding Data Processing Supplies and Printed Material)

* Inactivate - Use 6245

Expense incurred for purchase of State office supplies.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6235 Data Processing Software and Supplies

* Inactivate - Use 6245

Expense incurred for purchase of data processing software and supplies for State usage.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6240 Replacement Parts

* Inactivate - Use 6245

Expense incurred for purchase of certain replacement parts and maintenance supplies.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6245 Miscellaneous Supplies and Materials - Operations

Section 3

Nonpayroll-related Expenditures

Expense incurred for purchase of food and beverages for meetings and/or conferences. Agricultural and horticultural supplies, clothing and textiles (uniforms, bed linens and safety footwear, etc), household and laundry goods (cleaning supplies, laundry and linen service, dry cleaning service, etc), medical, surgical and laboratory supplies, state office supplies, data processing software and supplies for state usage, replacement parts and maintenance supplies.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6246 Procurement Card Purchases

Expense incurred when utilizing a State procurement card. It is preferable to code expenses to the correct object code, but permissible to use this object code.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6247 Imprest Cash Account Write Off

* Inactivate – Use 5315 for Governmental and 6825 for Proprietary.

Expense incurred for overage or shortage amounts that cannot be reconciled to comptroller general ledger account "0072" (petty cash) in R*STARS, and which must be disposed of in order to bring the account into balance.

Governmental funds: Current

Proprietary and fiduciary funds: Other Non-Operating Expenses

6250 Employee Reimbursement - Vehicle Expense - Not 1099 Reportable

Expense incurred for vehicle maintenance and repairs on a state-owned vehicle.

Governmental funds: Current

Proprietary and fiduciary funds: Vehicle Maintenance Expense (Operating)

6300 Pmt to University - Quasi External

Expense incurred for non-headlee expenses/expenditures to all universities and this object may be used by proprietary, as well as governmental funds. Payments made on behalf of students directly to the universities should use comptroller object code 6325 or 6335.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6305 Payments to Private Colleges

* Inactivate - Use 6325

Section 3

Nonpayroll-related Expenditures

Expense incurred for payments to private colleges for the expense of scholarships, teacher certifications, tuition grants, etc.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6307 Payment to Component Unit/Authority

Expense incurred for payments to discretely presented component units, excluding state universities. For example, payments made to the Michigan Strategic Fund or the Mackinaw Bridge Authority should be made with this comptroller object code.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6308 Payments to Primary Government From Component Unit

Expense incurred by discretely presented component units for payments to the primary government. For example, grants received by state funds from Michigan Strategic Fund related to 21st Century Jobs.

Governmental funds: Current

Proprietary and fiduciary funds: Amounts Distributed to Clients or 3rd Parties

6320 Grants to Local Units – Non-Headlee

Expense incurred for grants to local units including school districts, community college districts, cities, townships, villages, counties and authorities that are not Headlee reportable payments. This object can also be used to record distributions of a percentage of gross sales tax collections to counties, cities, villages and townships.

This object code is generally used to record payments to local units that are funded with non-state funds, such as federal. For additional guidance, refer to FMG, Part II Chapter 18.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6325 Grants/Subsidies to Individuals/Groups or on Behalf of Others (Non-1099 Reportable)

Expense incurred for direct payments to individuals and private groups for expenses allowable within the various state managed grant and subsidy programs.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6330 Payment of Deferred Compensation Distribution to Partners and Beneficiaries

Section 3

Nonpayroll-related Expenditures

Expense incurred for distribution of deferred compensation payments (Individual Retirement Account (IRA) 401K, 457, etc.) to partners and beneficiaries of deceased State employees.

Governmental funds: Not used by statements – error

Proprietary and fiduciary funds: Benefits Paid To Participants or Beneficiaries (Operating)

6332 Payment of Retirement Benefits to Retirees and Their Beneficiaries

Expense incurred for payment of retirement benefits to State retirees and their designated beneficiaries.

Governmental funds: Not used by statements – error

Proprietary and fiduciary funds: Benefits Paid To Participants or Beneficiaries (Operating)

6333 Amounts Distributed to Clients or 3rd Parties - Fiduciary

Expense incurred for all payments made in a fiduciary or custodial capacity on behalf of others. Because these are not state funds, no 1099 reporting is applicable regardless of the purpose of the payment. Use of this object code allows proper roll-up for fiduciary funds that changed in basis of accounting from modified to full accrual under GASBS 34.

Governmental funds: Not used by statements – error

Proprietary and fiduciary funds: Amounts Distributed to Clients or 3rd Parties (Operating)

6334 Amounts Distributed to 3rd Party – Fiduciary * Inactivate - Use 6333

Expense incurred for distributions made to 3rd parties. This object is used to allow proper roll-up for fiduciary funds that changed in basis of accounting from modified to full accrual under GASBS 34.

Governmental funds: Not used by statements – error

Proprietary and fiduciary funds: Amounts Distributed to Clients or 3rd Parties (Operating)

6335 Payment on Behalf of Individuals

Expense incurred for payments on behalf of individuals for professional services performed by independent contractors.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6340 Payments to Foster Parents Licensed to Care for Not More Than 10 Individuals Under 19 Years or Five Individuals Age 19 or Older * Inactivate - Use 6325

Expense incurred for fees and compensation paid to foster parents in residential homes licensed to perform professional services and care, for providing foster care for up to 10 persons under age 19 or not more than 5 persons over age 19.

Section 3

Nonpayroll-related Expenditures

Governmental funds: Current
Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6345 Revenue Sharing Distributions * Inactivate - Use 6320 Or 8006

Expense incurred for distributions of a percentage of gross sales tax collections to counties, cities, villages and townships.

Governmental funds: Current
Proprietary and fiduciary funds: Not used in statements – error

6350 Royalties

Expense incurred for fees, commissions and other compensation to, or on behalf of an individual for a share of the profit (royalties) from patents, oil, gas and mineral resources, etc.

Governmental funds: Current
Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6355 Prizes and Awards - Non-State Employees

Expense incurred for prizes and awards issued to non-state employees. (Excludes state employee suggestion awards.)

Governmental funds: Current
Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6360 Lottery Prizes

Expense incurred for State Lottery prize disbursements.

Governmental funds: Not used in statements – error
Proprietary and fiduciary funds: Lottery Prize Awards (Operating)

6361 Lottery Prizes - Federal Taxes Portion * Inactivate - Use 7255

Expense incurred for Federal tax portion levied on State Lottery winning disbursements.

Governmental funds: Not used in statements – error
Proprietary and fiduciary funds: Lottery Prize Awards (Operating)

6362 Lottery Prizes - State Taxes Portion * Inactivate - Use 7255

Expense incurred for State tax portion levied on State Lottery winning disbursements.

Section 3

Nonpayroll-related Expenditures

Governmental funds: Not used in statements – error
Proprietary and fiduciary funds: Lottery Prize Awards (Operating)

6365 Purchases for Resale (For 330 Or 437 Fund) * Inactivate - Use 6375

Expense incurred for purchase of commodities to be resold by the Office Services Revolving Fund.

Governmental funds: Not used in statements – error
Proprietary and fiduciary funds: Purchase for Resale (Operating)

6366 Purchases for Resale (Not For 330 or 437 Fund)

Expense incurred for purchase of commodities to be resold by someone other than Office Services Revolving Fund.

Governmental funds: Not used in statements – error
Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6370 Purchases for Prison Industries

Expense incurred for purchase of supplies, materials and components used for prisoner work projects, i.e., metal craft supplies, woodcarving tools and materials, etc., as well as unprocessed natural products, forest products, farm products, livestock, etc. This object code is also used to record the transfer of work in progress and adjustments to inventories.

Governmental funds: Not used in statements – error
Proprietary and fiduciary funds: Purchases for Prison Industries (Operating)

6375 Purchases (Including Inventoried)

Expense incurred for purchase of supplies and materials during an accounting period and to record any related refunds.

Governmental funds: Not used in statements – error
Proprietary and fiduciary funds: Purchase for Resale (Operating)

6380 Relief of Raw Materials * Inactivate - Use 6370

Expense incurred for purchase and depletion of unprocessed natural products, forest products, farm products, livestock, etc.

Governmental funds: Not used in statements – error
Proprietary and fiduciary funds: Purchases for Prison Industries (Operating)

6385 Transfer into Work In Progress * Inactivate - Use 6370

Section 3

Nonpayroll-related Expenditures

Expense incurred for transfer of funds to work in process (partially completed work projects) including any necessary adjustments to book inventories.

Governmental funds: Not used in statements – error

Proprietary and fiduciary funds: Purchases for Prison Industries (Operating)

6400 Rental for Space in State-Owned Buildings

Expense incurred for renting space in State buildings.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6410 Buildings and Renovations - Capitalized Purchases

Expense incurred for cost of purchased buildings, including purchase price, brokers' commissions, costs incurred to remodel, recondition or alter the building to make it suitable for use, cost of an option when it is exercised, cost of cancelling an unexpired lease & payment of unpaid or accrued taxes due at date of purchase.

Expense incurred for cost of constructing buildings, including fees paid to contractors, costs of construction materials, costs incurred to excavate, grade or fill the building site, costs incurred for preparation and review of plans, specifications, blueprints, cost of building permits and architects and engineers fees for design and supervision.

Expense incurred for cost of renovations for projects that increase the building's square footage, significantly extend the building's useful life or significantly improve or modify the building. These include fees paid to contractors, cost of construction materials, costs incurred to excavate, grade or fill the building site, costs incurred for preparation of plans, specifications, blueprints, cost of building permits, and fees to architects and engineers for design and supervision.

Governmental funds: Current

Proprietary and fiduciary funds: Not used in statements – error

6415 Buildings and Renovations - Non Capitalized Purchases (1099 Reportable)

Expense incurred for cost for non-capitalized (not a long-term expense) purchase or lease of State buildings. These include purchase price, brokers commissions, costs incurred to remodel, recondition or alter the building to make it suitable for use, cost of an option when it is exercised, cost of canceling an unexpired lease, and payment of unpaid or accrued taxes due at the date of purchase.

Payments charged to this object code are reported on a 1099 statement if the seller is subject to 1099 reporting under IRS regulations, and the total payment made to the seller during a calendar year exceeds limits established by the IRS.

Section 3

Nonpayroll-related Expenditures

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6425 Non-State Owned Building Rental or Lease Payments (1099 Reportable)

Expense incurred for non-state owned building rental or lease costs. This object is used to record gross rents paid to individuals or corporations for non-state building usage. Examples of costs included are the lease of a garage or rent of a P.O. box.

Payments charged are reported on a 1099 statement if the vendor is subject to 1099 reporting under IRS regulations and the total payment made to the vendor during a calendar year exceeds limits established by the IRS.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6426 Rent Related Costs - Non State Buildings (1099 Reportable) * Inactivate - Use 6425

Expense incurred for gross rents paid to individuals or corporations for non-state building usage. For example, lease of a garage or rent of a P.O. box.

Payments charged are reported on a 1099 statement if the vendor is subject to 1099 reporting under IRS regulations and the total payment made to the vendor during a calendar year exceeds limits established by the IRS.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6430 Depreciation - Buildings and Renovations (Non 1099 Reportable)

Expense incurred for the loss in value to State-owned buildings due to physical deterioration and inadequacy for future requirements. This includes remodeling and repairs of buildings.

Governmental funds: Not used in statements – error

Proprietary and fiduciary funds: Depreciation (Operating)

6433 Depreciation - Real Estate Investment * Inactivate - Use 6830

Expense incurred for the loss in value to real estate, state-owned lands, and land improvements over a specified period of time.

Governmental funds: Not used in statements – error

Proprietary and fiduciary funds: Miscellaneous (Operating)

6435 Land and Land Improvements - Capitalized Purchases

Section 3

Nonpayroll-related Expenditures

Expense incurred for cost of purchased land, including purchase price, broker's commissions, legal fees for examining and recording ownership, title insurance, cost of surveys, cost of option when it is exercised, cost of razing building on the land, cost of canceling an unexpired lease, and payment of unpaid or accrued taxes due at the date of purchase.

Expense incurred for cost of land improvements, including original construction or significant improvement of access roads, parking lots, wells, water mains, sewers, fences, and landscaping to owned or leased land, fees paid to contractors, cost of construction material, cost incurred to excavate, grate or fill the land improvement site, costs incurred for preparation of plans, specifications, blueprints, cost of licenses and permits, and fees to architects and engineers for design and supervision.

Governmental funds: Current

Proprietary and fiduciary funds: Not used in statements – error

6440 Land and Land Improvements-Non Capitalized Purchase

Expense incurred for cost of purchased land (not a long term expense) including purchase price, brokers commission, legal fees for examining and recording ownership, title insurance, cost of surveys, cost of option when it is exercised, cost of razing building on the land, cost of canceling an unexpired lease, and payment of unpaid or accrued taxes due at the date of purchase.

Expense incurred for cost of land improvements, original construction or significant improvement of access roads, parking lots, wells, water mains, sewers, fences, landscaping to owned or leased land, fees paid to contractors, cost of construction material, cost incurred to excavate, grate or fill the land improvement site, costs incurred for preparation of plans, specifications, blueprints, cost of licenses and permits, and fees to architects and engineers for design and supervision.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6445 Land - Rental or Lease Payments

Expense incurred for land rentals or leasing agreements.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6500 Equipment - Capitalized Purchases

Expense incurred for State purchase of capitalized equipment (purchased for long-term purposes with a cost of \$5,000 or more). This includes, but is not limited to, data processing equipment and State vehicles.

Governmental funds: Current

Proprietary and fiduciary funds: Not used in statements – error

Section 3

Nonpayroll-related Expenditures

6505 Equipment - Non-Capitalized Purchases

Expense incurred for State purchase of non-capitalized equipment (purchased for short-term purposes with a cost of less than \$5,000). This includes, but is not limited to, data processing equipment, movable partitions, and State vehicles.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6510 Equipment - Lease and Rental Pmts (Except Data Processing Equipment, Vehicles, and Movable Partitions)

Expense incurred for equipment rentals or lease agreements.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6515 Depreciation of Equipment

Expense incurred for depreciation of equipment. Refer to FMG, Part II Chapter 21 for depreciation policies.

Governmental funds: Not used in statements – error

Proprietary and fiduciary funds: Depreciation (Operating)

6520 Data Processing Equipment - Capitalized Purchases * Inactivate – Use 6500

Expense incurred for capitalized purchases (purchased for long-term purposes with a cost of \$5,000 or more) of data processing equipment.

Governmental funds: Current

Proprietary and fiduciary funds: Not used in statements - error

6525 Data Processing Equipment - Non-Capitalized Purchases * Inactivate - Use 6505

Expense incurred for purchase (purchased for short-term purposes with a cost of less than \$5,000) of data processing equipment.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6530 Data Processing Equipment - Rental and Lease Payments

Expense incurred for data processing equipment rental and leases.

Governmental funds: Current

Section 3

Nonpayroll-related Expenditures

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6535 Depreciation of Data Processing Equipment * Inactivate - Use 6515

Expense incurred for depreciation of data processing equipment due to physical deterioration or inadequacy of equipment to meet current demands. Refer to FMG, Part II Chapter 21 for depreciation policies.

Governmental funds: Not used in statements – error

Proprietary and fiduciary funds: Depreciation (Operating)

6540 Vehicles - Capitalized Purchase * Inactivate - Use 6500

Expense incurred for capitalized purchases of State vehicles.

Governmental funds: Current

Proprietary and fiduciary funds: Not used in statements – error

6545 Vehicles - Non-Capitalized Purchase * Inactivate - Use 6505

Expense incurred for non-capitalized purchases of State vehicles (involving no long-term payment plan).

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6550 Vehicle - Rental or Lease Payments

Expense incurred for rental or leased vehicles utilized by a State employee, but driven by a hired chauffeur.

Governmental funds: Current

Proprietary and fiduciary funds: Leased Vehicle Expense (Operating)

6555 Depreciation of Vehicles (Non 1099 Reportable) * Inactivate – Use 6515

Expense incurred for depreciation of state-owned vehicles (automobiles, trucks, tractors and so forth) due to the vehicle's physical deterioration, mechanical deterioration or obsolescence.

Governmental funds: Not used in statements – error

Proprietary and fiduciary funds: Depreciation (Operating)

6560 Movable Partitions * Inactivate - Use 6505

Expense incurred for purchase of movable partitions; i.e., open space components, panels, work surfaces, prefabricated partitions, etc.

Section 3

Nonpayroll-related Expenditures

Governmental funds: Current
Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6580 Equipment Usage Charge

Expense incurred while utilizing of MDOT equipment owned by the State and charged through DCDS.

Governmental funds: Current
Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6581 Equipment Usage Charge * Inactivate - Use 6580

Expense incurred to record the offset for equipment usage expenses for State equipment.

Governmental funds: Current
Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6600 Interest Expense and Penalty Charges - Operating

Expense incurred for all penalty and interest charges (the State is penalized for late payments to vendors under certain circumstances) including interest and penalty charges from common cash operating expenses and arbitrage payments made on bond issues. This object is also used to record penalty and interest expenses due to late payments to vendors for goods and services received.

This applies to vendor payments made later than 45 days after receipt of goods or services, per PA 279 of 1984. See Administrative Guide to State Government policy 1260.01.

Governmental funds: Current
Proprietary and fiduciary funds: Interest Expense (Operating)

6601 Operating - Interest Expense * Inactivate - Use 6600

Interest expense incurred as part of an agency's normal operating activity.

Governmental funds: Current
Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6602 Interest Expense and Penalty Charges - Non Operating

Expense incurred for all penalty and interest charges (the State is penalized for late payments to vendors under certain circumstances) including interest and penalty charges from common cash non-operating expenses. See Administrative Guide to State Government policy 1260.01.

Governmental funds: Current

Section 3

Nonpayroll-related Expenditures

Proprietary and fiduciary funds: Interest Expense (Non-Operating)

6605 Penalty Payment - Pa 279 Of 1984, Section 2 * Inactivate – Use 6600

Expense incurred for penalty and interest expenses due to late payments to vendors for goods and services received. This applies to vendor payments made later than 45 days after receipt of goods or services. See Administrative Guide to State Government policy 1260.01.

Governmental funds: Current

Proprietary and fiduciary funds: Interest Expense (Operating)

6606 Other Interest Government Note

Expense incurred for current payment of interest expense on governmental note issues. For OFM/Treasury use only.

Governmental funds: Current

Proprietary and fiduciary funds: Interest Expense (Operating)

6608 Payment of Arbitrage Liability * Inactivate – Use 6600

Expense incurred for arbitrage payments made on bond issues.

Governmental funds: Current

Proprietary and fiduciary funds: Interest Expense (Operating)

6609 Interest on General Obligation Debt

Expense incurred for general obligation debt. For OFM/Treasury use only.

Governmental funds: Current

Proprietary and fiduciary funds: Interest Expense (Operating)

6610 Advances and Loans

Used to record the following: prepayment or a loan to local government divisions or private entities for costs of implementing program operations as awarded by the State of Michigan, payments from an agency petty cash account for travel advance amounts for specified periods of time, to employees traveling on official State business, subject to agency and administrative approval, recovery of unused travel advance money repaid to the State upon completion of travel, payments for anticipated expenditures (advances) for reimbursable program-related expenses.

Governmental funds: Not used in statements - error

Proprietary and fiduciary funds: Not used in statements – error

6615 Depreciation Expense - GASB 34 Fund Only

Section 3

Nonpayroll-related Expenditures

Expense incurred for depreciation expenses and/or adjustments to capital assets.

Governmental funds: Current

Proprietary and fiduciary funds: Not used in statements – error

6620 Amortization of Deferred Issue Cost * Inactivate - Use 6830

Expense incurred for the systematic write off (amortization) to expense of delayed issue cost.

Governmental funds: Not used in statements – error

Proprietary and fiduciary funds: Amortization of Deferred Issue Costs (Operating)

6625 Amortization of Prize Award Obligation Discount

Expense incurred for the amortization of prize award obligation discounts (net amount of maturity value of prize award less interest deducted).

Governmental funds: Not used in statements – error

Proprietary and fiduciary funds: Amortization of Prize Award Obligation Discount

6630 Bad Debt Expense * Inactivate – Use 5315

Expense incurred for accounts deemed to be uncollectible, the amount to be canceled or lost due to uncollectible accounts receivable.

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6633 Underwriter's Fee and Other Issuance Costs

Expense incurred for costs associated with issuing new or refunding bonds and notes. Costs include official statement printing, financial advisor, underwriter, bond council, rating agencies, and insurance premiums.

Governmental funds: Current

Proprietary and fiduciary funds: Not used in statements – error

6635 Bond and Note Interest Expense

Interest expense incurred for outstanding bonds and notes. This object code should be used for debt service funds only.

Governmental funds: Bond Interest and Fiscal Charges

Proprietary and fiduciary funds: Not used in statements – error

6640 Bond Paying Agent Fees

Section 3

Nonpayroll-related Expenditures

Expense incurred for fees charged by financial institutions for bond paying agent responsibilities. This object code should be used for debt service funds only.

Governmental funds: Bond Interest and Fiscal Charges
Proprietary and fiduciary funds: Interest Expense (Operating)

6645 Payment to Refunded Bond Escrow Agent

Expense incurred for deposit of funds into escrow for an advance refunding of outstanding bonds. This object code should be used for debt service funds only.

Governmental funds: Payment to Refunded Bond Escrow Agent
Proprietary and fiduciary funds: Not used in statements – error

6646 Discount From Sale Of Bonds

Expense incurred for the discount given when bonds are issued at less than face value.

Governmental funds: Discount on Bond Issuance
Proprietary and fiduciary funds: Not used in statements – error

6647 Discount From Refunding Bond Issue

Expense incurred for the discount given when refunding bonds are issued at less than face value.

Governmental funds: Discount on Bond Issuance
Proprietary and fiduciary funds: Not used in statements – error

6648 Extinguishment of Commercial Paper

Expense incurred by State Building Authority for commercial paper activity.

Governmental funds: Extinguishment of Commercial Paper
Proprietary and fiduciary funds: Not used in statements – error

6650 Gain or Loss on Debt Restructuring * Inactivate - Use 6825

Expense incurred for increase in net assets (gain) or decrease in net assets (loss) from debt restructuring. Examples include consolidation of loans, debt refinancing and related costs, and early debt repayments.

Governmental funds: Not used in statements – error
Proprietary and fiduciary funds: Other Non-operating Expenses

6652 Expense - Mortgage Service Fees * Inactivate - Use 6830

Section 3

Nonpayroll-related Expenditures

Expense incurred for fees paid to financial institutions for services such as conducting closings on the sale of property, retaining escrow accounts for insurance and taxes, and conduction of title searches pertaining to legal documents. The lending financial institution obtains possession of the property if the State does not pay the amount required in the mortgage agreement.

Governmental funds: Not used in statements – error
Proprietary and fiduciary funds: Miscellaneous (Operating)

6680 Interest on Long Term Debt - GASB 34 Fund (OFM Use Only)

Interest expense incurred for long term debt, such as bonds and notes payable and capital leases, and reported in the entity-wide financial statements.

Governmental funds: Interest on Long-term Debt
Proprietary and fiduciary funds: Not used in statements – error

6690 Loans or Loan Repayment to Other Funds

Expense incurred for internal loans and repayments between State appropriated funds – resulting in balance sheet impact only. Examples include year-end common cash borrowing and loans between appropriated funds, short-term and long-term.

Governmental funds: Not used in statements – error
Proprietary and fiduciary funds: Not used in statements – error

6705 Bond and Note Principal Retirement

Expense incurred for retirement of the face value amount of a bond or note at redemption. This object code should be used for debt service funds only.

Governmental funds: Bond Principal Retirement
Proprietary and fiduciary funds: Not used in statements – error

6706 Bond Principal Retirement – Pmt to Escrow

Expense incurred for amounts placed in escrow from the State's own resources during the retirement of a bond at redemption.

This object code should be used for debt service funds only.

Governmental funds: Bond Principal Retirement
Proprietary and fiduciary funds: Not used in statements – error

6707 Payment of Notes

Section 3

Nonpayroll-related Expenditures

Expense incurred for pay-out on a long-term liability (governmental note) i.e., unconditional promise to pay a definite sum of money at a certain date via a written payment agreement with interest charges at a specified rate.

Governmental funds: Not used in statements – error

Proprietary and fiduciary funds: Not used in statements – error

6710 Payment of Loans

* Inactivate – Use 6707

Expense incurred for pay-out (including interest charges) lent to an entity or person for temporary usage (excludes advances and prepayments).

Governmental funds: Not used in statements – error

Proprietary and fiduciary funds: Not used in statements – error

6715 Capital Lease Payments - Principal

Expense incurred for the principal payment (face value) on property purchased on an installment plan where ownership of the leased property is transferred to the State at the end of the term of the lease or a bargain purchase option allows the State to purchase the property well below fair market value at the end of the term of the lease.

This object code should only be used by OFM.

Governmental funds: Capital Lease Payments

Proprietary and fiduciary funds: Not used in statements – error

6720 Capital Lease Payments - Interest

Expense incurred for interest payment on property being purchased on an installment plan where ownership of the leased property is transferred to the State at the end of the term of the lease or a bargain purchase option allows the State to purchase the property well below fair market value at the end of the term of the lease.

This object code should only be used by OFM.

Governmental funds: Capital Lease Payments

Proprietary and fiduciary funds: Interest Expense (Non-Operating)

6725 Capital Lease Payments - Executory Costs

Expense incurred for overhead/miscellaneous costs related to capital lease.

This object code should only be used by OFM.

Governmental funds: Capital Lease Payments

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

Section 3

Nonpayroll-related Expenditures

6730 Year End Reclassification of Lease Payments

This object is used to record fiscal year end (September 30) reclassification of principal and interest incurred in capital lease agreements.

Governmental funds: Current

Proprietary and fiduciary funds: Not used in statements – error

6735 Capital Lease Acquisitions

Expense incurred in obtaining an agreement which conveys the right to use land, buildings or equipment for a stated period of time (capital lease); the terms of which must meet one or more criteria, standards or methods of presentation established by Generally Accepted Accounting Principles (GAAP).

This object code should only be used by OFM.

Governmental funds: Capital Lease Acquisitions

Proprietary and fiduciary funds: Not used in statements – error

6741 Land Adjustments – GASB 34 Funds Only

This object is used to record capital asset yearly adjustments of historical costs, current FY depreciation expense and other depreciation expense (e.g. accumulated depreciated on disposals/transfers/adjustments of assets).

This object code should only be used by OFM.

Governmental funds: Current

Proprietary and fiduciary funds: Not used in statements – error

6742 Building Adjustments - GASB 34 Fund Only

This object is used to record capital asset yearly adjustments of historical costs, current FY depreciation expense and other depreciation expense (e.g. accumulated depreciated on disposals/transfers/adjustments of assets).

This object code should only be used by OFM.

Governmental funds: Current

Proprietary and fiduciary funds: Not used in statements – error

6743 Equipment Adjustments - GASB 34 Fund Only

Section 3

Nonpayroll-related Expenditures

This object is used to record capital asset yearly adjustments of historical costs, current FY depreciation expense and other depreciation expense (e.g. accumulated depreciated on disposals/transfers/adjustments of assets).

This object code should only be used by OFM.

Governmental funds: Current

Proprietary and fiduciary funds: Not used in statements – error

6744 Infrastructure Adjustments - GASB 34 Fund Only

This object is used to record capital asset yearly adjustments of historical costs, current FY depreciation expense and other depreciation expense (e.g. accumulated depreciated on disposals/transfers/adjustments of assets).

This object code should only be used by OFM.

Governmental funds: Current

Proprietary and fiduciary funds: Not used in statements – error

6745 Other Asset Adjustments - GASB 34 Fund Only

This object is used to record capital asset yearly adjustments of historical costs, current FY depreciation expense and other depreciation expense (e.g. accumulated depreciated on disposals/transfers/adjustments of assets).

This object code should only be used by OFM.

Governmental funds: Current

Proprietary and fiduciary funds: Not used in statements – error

6746 Accumulated Depreciation Adjustment - GASB 34 Fund Only

This object is used to record accumulated depreciation adjustments.

This object code should only be used by OFM.

Governmental funds: Current

Proprietary and fiduciary funds: Not used in statements – error

6800 Cumulative Effect of Accounting Change

This object is used to record the accumulated effect resulting from the change of one specific method of accounting to a modified process of identifying, measuring, and recording the State's monetary transactions.

Before using this object, OFM approval is needed.

Section 3

Nonpayroll-related Expenditures

Governmental funds: Cumulative Effect of Accounting Change
Proprietary and fiduciary funds: Cumulative Effect of Accounting Change

6805 Garnishments and Levies

Expense incurred for amounts payable to courts where the State has been directed to withhold specified amounts of money from the pay of a State employee in settlement of a judgment rendered by the court against that employee. This object is also used where action has been brought by the U.S. Department of Treasury, Michigan Department of Treasury, IRS, and/or Michigan Employment Security Commission to collect taxes or assessments due from the State employee to the governmental agency, by deduction from the employee's wages

Governmental funds: Not used in statements – error
Proprietary and fiduciary funds: Not used in statements – error

6810 Levies * Inactivate - Use 6805

Expense incurred for amounts payable to courts for action against others.

Governmental funds: Not used in statements – error
Proprietary and fiduciary funds: Not used in statements – error

6812 Residual Payments

Expense incurred for the amount of payment on a State investment that is in excess of the desired minimum payment amount on the State investment.

Governmental funds: Not used in statements – error
Proprietary and fiduciary funds: Not used in statements – error

6815 Loss on Sale Of Fixed Assets

Expense incurred for the amount of decrease in equity (net assets) resulting from sale of state-owned lands, buildings and equipment, i.e., fixed assets by the State of Michigan.

Governmental funds: Not used in statements – error
Proprietary and fiduciary funds: Other Non-operating Expenses

6819 Unemployment Benefits

Expense incurred for Unemployment benefits paid by the Unemployment Insurance Agency to eligible Michigan recipients.

Governmental funds: Not used in statements – error
Proprietary and fiduciary funds: Unemployment Benefits

Section 3

Nonpayroll-related Expenditures

6820 Medical, Dental, and Life Insurance for Retirees (Pension Funds)

Expense incurred for state retirees' health care, dental, vision, hearing and life insurance premiums, as well as reimbursements to state retirees for premiums they initially paid.

Governmental funds: Not used in statements – error

Proprietary and fiduciary funds: Medical, Dental, and Life Insurance for Retirees

6821 Reimbursement to Retirees for Medical, Dental And Life Insurance (Pension Funds)

Expense incurred for reimbursements to state retirees for premiums they initially paid for medical, dental and life insurance.

Governmental funds: Not used in statements – error

Proprietary and fiduciary funds: Medical, Dental, and Life Insurance for Retirees

6825 Miscellaneous Non-Operating Expense (Proprietary Funds)

Expense incurred for acquisition and sale of goods or services by proprietary fund types when not specifically addressed by another object.

Governmental funds: Not used in statements – error

Proprietary and fiduciary funds: Other Non-operating Expenses

6830 Miscellaneous Operating Expense (Proprietary Funds)

Expense incurred for acquisition and sale of goods or services by proprietary fund types when not specifically addressed by another object.

Governmental funds: Not used in statements – error

Proprietary and fiduciary funds: Miscellaneous (Operating)

6835 Payment of Premiums and Claims (State-Sponsored Group Insurance)

Expense incurred to insurance carriers for premiums and claims on state-sponsored group insurance benefits.

Governmental funds: Not used in statements – error

Proprietary and fiduciary funds: Premiums and Claims (Operating)

6840 Purchase of Investment Securities

Expense incurred for purchase of stocks and bonds (investment securities) to produce future income used for funding fiduciary trusts, institutional retirement services, etc.

Governmental funds: Not used in statements – error

Section 3

Nonpayroll-related Expenditures

Proprietary and fiduciary funds: Not used in statements – error

6845 Refunds (Pension Funds Only)

Expense incurred for the return of State retirement funds to contributors of the pension fund. Refunds may be partial or complete.

Governmental funds: Not used in statements – error
Proprietary and fiduciary funds: Refunds (Operating)

6850 Restatement of Beginning Fund Balance

Expense incurred to restate fund balance for the start of the fiscal year (October 1) or an accounting period.

Before using this object, OFM approval is needed.

Governmental funds: Restatement of Beginning Fund Balance
Proprietary and fiduciary funds: Restatement of Beginning Fund Balance

6855 Tax Expenditures

Expense incurred for tax payments (local tax, state tax, federal tax, property tax, sales tax, etc.) This object code is for use by Treasury only.

Governmental funds: Tax Expenditures
Proprietary and fiduciary funds: Not used in statements – error

6860 Unemployment Insurance Claims

Expense incurred for reimbursements to the Michigan Employment Security Commission (MESC) for payments made by the MESC to separated State employees who are eligible to receive unemployment insurance benefits under existing statutes.

Governmental funds: Current
Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6861 Unemployment Insurance Claims - All Others * Inactivate - Use 6860

Expense incurred for reimbursements to the Michigan Employment Security Commission (MESC) for payments made by the MESC to separated State employees who are eligible to receive unemployment insurance benefits under existing statutes.

Governmental funds: Current
Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6865 Worker's Compensation Benefits (Non-Employee)

Section 3

Nonpayroll-related Expenditures

Expense incurred for compensation benefit payments (medical expenses and/or wage loss benefits). Any non-state employee suffering a qualifying work-related assault (injury) or non-assault (illness) may be eligible for such an award.

Governmental funds: Current

Proprietary and fiduciary funds: Benefits Paid to Participants or Beneficiaries (Operating)

6870 Worker's Compensation Claims (Accident Fund) Excluding State Supplemental

Expense incurred for pay outs to the State Accident Fund for state employee worker compensation claims (excludes any State supplemental payments).

Governmental funds: Current

Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

6875 Payment of Back-Up Withholding

This object is used to record State tax refunds to taxpayers whose outstanding debts to the State have been cleared.

Governmental funds: Not used in statements - error

Proprietary and fiduciary funds: Not used in statements – error

6888 Depreciation – Unallocated – GASB 34 Fund Only

This object is used to record depreciation on capital assets not directly allocated to a specific function.

Governmental funds: Depreciation – Unallocated

Proprietary and fiduciary funds: Not used in statements – error

6896 Accruals - Expenditure Credit Funding * Inactivate - Use 6898

This object is used to record accruals (adjusting entries relating to activities on which no data have been previously recorded in the accounts) for financing expenditure credits.

Governmental funds: Current

Proprietary and fiduciary funds: Miscellaneous (Operating)

6897 Cash Transfer Expenditure Credit

This object is used to record the transfer of cash associated with an expenditure credit. For example, when expenditures were originally recorded in one agency and a second agency that holds the authorization sends the first agency an expenditure credit to fund it. This COBJ is used frequently for similar transactions occurring between State agencies.

Section 3

Nonpayroll-related Expenditures

Governmental funds: Current
Proprietary and fiduciary funds: Miscellaneous (Operating)

6898 Cash Transfer Expenditure Credit Funding

This object is used to record the transfer of cash that will apply a credit toward an expenditure.

Governmental funds: Current
Proprietary and fiduciary funds: Miscellaneous (Operating)

6899 Transfer to State Building Authority

This is used to record transfer to the State Building Authority for rent payments.

Governmental funds: Transfers to Other Funds
Proprietary and fiduciary funds: Transfers to Other Funds

6900 Transfer to Other Primary Government (Primary to Primary)

This object is used to record the transfer of operating capital, which will affect the funds surplus or deficit of an accounting period, from a primary government to another primary government.

Governmental funds: Transfers to Other Funds
Proprietary and fiduciary funds: Transfers to Other Funds

6915 Transfer to School Aid Fund (Lottery Use Only)

This object is used to record transfer State Lottery Fund profits to the School Aid Fund.

Governmental funds: Not used in statements – error
Proprietary and fiduciary funds: Transfers to Other Funds

6916 LPRF Profit Transfer-Out to GF (DLEG Only)

This object is used to transfer Liquor Purchase Revolving Fund profits to the General Fund.

Governmental funds: Not used in statements – error
Proprietary and fiduciary funds: Transfers to Other Funds

6925 Transfer Out - Non-Cash (SBA Use)

This object is used by the State Building Authority to record the transfer of operating capital between its capital and debt service funds.

Governmental funds: Transfers to Other Funds

Section 3

Nonpayroll-related Expenditures

Proprietary and fiduciary funds: Transfers to Other Funds

6960 Transfer to Other Primary Government-Accrual

This object is used to record the transfer of operating capital, which will affect the fund's surplus or deficit of an accounting period, from a primary government to another primary government on an accrual basis.

Governmental funds: Transfers to Other Funds

Proprietary and fiduciary funds: Transfers to Other Funds

7005 Disbursement of Funds Held as Fiduciary

This object is used to record refunds of insurance carrier deposits, issuance of a replacement warrant, refunds of city tax returns, and a paying agent function by the State Treasurer for SBA bond issue semi-annual interest payments. This object is also used for unearned receipts payable, amounts held for city and county taxes, family care, child day care, medical care, hazard insurance premiums, mortgage insurance premiums, refunds (escrow audits), reimbursement of overpayments, umbrella insurance premiums, etc.

Governmental funds: Not used by statements – error

Proprietary and fiduciary funds: Not used by statements – error

7020 Disbursement of Amounts Held for Others

This object is used to record the pay out of amounts held for city and county taxes, family care, child day care, medical care, hazard insurance premiums, mortgage insurance premiums, refunds (escrow audits), reimbursement of overpayments, umbrella insurance premiums, etc.

Governmental funds: Not used by statements – error

Proprietary and fiduciary funds: Not used by statements – error

7022 Disbursement of Unearned Receipts Payable * Inactivate – Use 7005

This object is used to record pay out of money due to be paid, prior to receipt of goods or services.

Governmental funds: Not used by statements – error

Proprietary and fiduciary funds: Not used by statements – error

7025 Interest Paid on Third Party Certificates Of Deposit

This object is used to record the amount of interest paid on third party certificates of deposit (CD's), i.e., interest-bearing deposits in a bank that may be withdrawn at will or at a fixed maturity. This interest is 1099 reportable to the third party.

Section 3

Nonpayroll-related Expenditures

Governmental funds: Not used by statements – error
Proprietary and fiduciary funds: Not used by statements – error

7030 Establish/Increase Petty Cash via Payment to Custodian

This object is used to record payment to the petty cash custodian via direct voucher processing in ADPICS; to establish or increase a petty cash account in R*STARS.

Governmental funds: Not used by statements – error
Proprietary and fiduciary funds: Not used by statements – error

7035 Bottle Deposit Refunds

This object is used to pay out refunds for bottle return deposits. This object code should be used by Treasury only.

Governmental funds: Not used by statements – error
Proprietary and fiduciary funds: Not used by statements – error

7105 Loan Programs * Inactivate - Use 6610

This object is used to record payments to the various programs established by the State of Michigan for lending moneys other than advances, to individuals or entities outside of State government.

Governmental funds: Not used by statements – error
Proprietary and fiduciary funds: Not used by statements – error

7205 Travel Advances

Used by OFM – Payroll to create an account receivable for employee travel advances. The transaction detail is recorded in the Statewide Expense Reimbursement System and is available by querying Business Objects.

Governmental funds: Not used by statements – error
Proprietary and fiduciary funds: Not used by statements – error

7210 Programmatic Advances * Inactivate - Use 6610

This object is used to record payments for anticipated expenditures (advances) for reimbursable program-related expenses.

Governmental funds: Not used by statements – error
Proprietary and fiduciary funds: Not used by statements – error

7250 Cash Transfer to Trustee

Section 3

Nonpayroll-related Expenditures

This object is used to record the transfer of cash to a trustee. The trustee, a bank or trust company ensures that all provisions of a financial agreement are fulfilled.

Governmental funds: Not used by statements – error
Proprietary and fiduciary funds: Not used by statements – error

7255 Tax Withholding Liquidation

This object is used to record pay out of withheld tax dollars.

Governmental funds: Not used by statements – error
Proprietary and fiduciary funds: Not used by statements – error

7300 Backup Withholding

This object is used to record the refund of State income tax money withheld from individuals and other tax paying entities for payment of outstanding debts owed to the State of Michigan.

Governmental funds: Not used by statements – error
Proprietary and fiduciary funds: Not used by statements – error

7301 Backup Withholding – Interest

This object is used to record the refund of State income tax money withheld from individuals and other tax paying entities for payment of outstanding debts owed to the State of Michigan.

Governmental funds: Not used by statements – error
Proprietary and fiduciary funds: Not used by statements – error

7382 Employee Social Security/Medicare/Federal Taxable Travel

This object is used to record withholding amounts for employees' Social Security, Medicare, and Federal taxable amounts. These are system generated by issuance of travel reimbursement.

Governmental funds: Not used by statements – error
Proprietary and fiduciary funds: Not used by statements – error

7383 Employer Social Security/Medicare Taxable Travel

Expense incurred for employers' share of social security, Medicare and taxable travel amounts. These are system generated by issuance of travel reimbursement.

Governmental funds: Current
Proprietary and fiduciary funds: Salaries, Wages, and Other Administrative (Operating)

Section 3

Nonpayroll-related Expenditures

8001 Headlee Payroll and Fringe Benefits

This object is used to record State employee payroll and fringe benefit payments that are Headlee reportable. For additional guidance, refer to FMG, Part II Chapter 18.

Governmental funds: Current

Proprietary and fiduciary funds: Not used in statements – error

8002 Headlee Reportable Travel

This object is used to record travel expenses that are Headlee reportable. For additional guidance, refer to FMG, Part II Chapter 18.

Governmental funds: Current

Proprietary and fiduciary funds: Not used in statements – error

8003 Headlee Reportable-Other Operating Costs

This object is used to record miscellaneous, other operating expenses that are Headlee reportable. For additional guidance, refer to FMG, Part II Chapter 18.

Governmental funds: Current

Proprietary and fiduciary funds: Not used in statements – error

8006 Headlee Reportable - Revenue Sharing Distributions

This object is used to record revenue sharing distributions that are Headlee reportable. For additional guidance, refer to FMG, Part II Chapter 18.

Governmental funds: Current

Proprietary and fiduciary funds: Not used in statements – error

8007 Payments to Local Post Secondary Educational Institutions

This object is used to record payments to local post secondary educational institutions, i.e., community/junior colleges. Payments to major public universities should not be recorded with COBJ 8007. For additional guidance, refer to FMG, Part II Chapter 18.

Governmental funds: Current

Proprietary and fiduciary funds: Not used in statements – error

8008 Headlee Reportable Grants

This object is used to record payment of grants that are Headlee reportable. For additional guidance, refer to FMG, Part II Chapter 18.

Section 3

Nonpayroll-related Expenditures

Governmental funds: Current
Proprietary and fiduciary funds: Not used in statements – error

8009 Headlee Reportable 1099 Reportable Payments

This object is used to record payments made to contractors on behalf of local governments that are Headlee and 1099 reportable. For additional guidance, refer to FMG, Part II Chapter 18.

Governmental funds: Current
Proprietary and fiduciary funds: Not used in statements – error

8011 Headlee Reportable - Payroll and Fringe Benefit Offset

This object is used to record the offset amount to the Headlee object code for State employee payroll and fringe benefit payments – object 8001. For additional guidance, refer to FMG, Part II Chapter 18.

Governmental funds: Current
Proprietary and fiduciary funds: Not used in statements – error

8012 Headlee-Reportable Travel Offset

This object is used to record the offset amount to the Headlee object code for travel expense – object 8002. For additional guidance, refer to FMG, Part II Chapter 18.

Governmental funds: Current
Proprietary and fiduciary funds: Not used in statements – error

8013 Headlee-Other Operating Costs Offset

This object is used to record the offset amount to the Headlee object for miscellaneous operating expenses – object 8003. For additional guidance, refer to FMG, Part II Chapter 18.

Governmental funds: Current
Proprietary and fiduciary funds: Not used in statements – error

9950 Warrants Outstanding Conversion * Inactivate

This object is used to record the dollar amount of State warrants issued to vendors (which were not cashed or were returned to the State as undeliverable) during the conversion period from one statewide accounting system to another statewide accounting system.

Governmental funds: Not used by statements – error
Proprietary and fiduciary funds: Not used by statements – error
