

**MICHIGAN DEPARTMENT OF TREASURY  
UNIFORM CHART OF ACCOUNTS FOR COUNTIES AND LOCAL UNITS OF GOVERNMENT**

**FUND DESCRIPTIONS**

**SPECIAL REVENUE FUND TYPE**

**222--MENTAL HEALTH FUND/DISTRICT MENTAL HEALTH FUND**

The Mental Health Fund/District Mental Health Fund is used in counties and may be used in cities to account for the operations of a mental health department or district mental health department. The fund's primary revenue is transfers in from the general fund, state and federal grants, appropriations from other participating counties, charges for services, gifts, grants, bequests or other contributions restricted for mental health functions by the donor. The fund is permitted by the mental health code (MCL 330.1201 to 330.1246) and is required by the Department of Treasury.

The specific accounting procedures are prescribed by the Department of Treasury in the publication "Uniform Accounting Procedures Manual for County/District Mental Health Departments."

The cash and investments of the Mental Health Fund/District Mental Health Fund are subject to the requirements of Act 20 PA 1943, as amended, (MCL 129.91) and may be included in a pooled cash and investment.

The Mental Health Fund/District Mental Health Fund must operate only with an adopted budget by the governing body of the city or county (or authority board) as required by Act 2 PA 1968, as amended, (MCL 141.421 et al.). The board of a community mental health services program must annually approve the community mental health services program's operating budget for the year (MCL 330.1226) after submission to and approval by the participating county boards.

All claims (expenditures) must be approved by the governing body of the local unit of government (single unit mental health department) pursuant to statutory requirements as follows: Cities--MCL 87.7; Counties--MCL 46.11 (g), 46.71, 46.53, and 46.63; or the district mental health board MCL 330.1204.

**226--RUBBISH COLLECTION FUND**

The Rubbish Collection Fund is used in cities, villages and townships to account for a tax levy or special assessment levy for the purpose of providing garbage and rubbish collection authorized by a vote of the electors of the local unit of government.

The Michigan Department of Treasury requires this fund in those units which levy a special voted tax or special assessment for garbage and rubbish collection.

If rubbish collection services are intended to be self-sustaining through user charges, use enterprise fund number 596. If rubbish collection service is funded with general fund revenue, use activity number 528 in the general fund.

The cash and investments of the Rubbish Collection Fund are subject to the requirements of Act 20 PA 1943, as amended, (MCL 129.91) and may be included in a pooled cash and investment.

The Rubbish Collection Fund must operate only with an adopted budget by the governing body of the local unit as required by Act 2 PA 1968, as amended, (MCL 141.421 et al.).

All claims (expenditures) must be approved by the governing body of the local unit of government pursuant to statutory requirements as follows: Cities--MCL 87.7 and 88.20; Villages--MCL 65.7; Townships--MCL 41.75.