

DEPARTMENT OF ENERGY, LABOR & ECONOMIC GROWTH - OFFICE OF ADULT LEARNING
FUNCTION CODE LIST - STATE AID SECTION 107 APPLICATIONS
(Excerpts from the Michigan Pupil Accounting Manual - Office of State Aid and School Finance)

FUNCTION CODE	FUNCTION DESCRIPTION
131	Basic Learning Experiences - Concerned with the fundamental tools of learning for adults who have never attended school or who have interrupted formal schooling and need knowledge and skills to raise their level of education. It is generally considered to include grade levels one through eight. The term adult basic education is also used.
132	Secondary Learning Experiences - Designed to develop the knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by adults who have interrupted formal schooling. It is generally considered to include grade levels nine through twelve.
135	Occupational Training or Upgrading/Retraining - Learning experiences concerned with the skills and knowledge required for employment in a new occupation, to extend or update competencies or preparation for employment in a new or different occupation.
211	Truancy/Absenteeism Services - Consist of those activities that have as their purpose the improvement of participant attendance.
212	Guidance Services - Consist of those activities of counseling with participants, providing consultation with other staff members on learning problems, evaluating the abilities of participants, assisting participants to make their own educational and career plans and choices, assisting participants in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for participants.
216	Social Work Services - Consist of those activities that have as their purpose the performance of school social work activities dealing with the problems of participants that involve the home, school, and community.
221	Improvement of Instruction - Consists of those activities that are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging and natural learning experiences for participants. These activities include curriculum development, techniques of instruction, child development and understanding, in-service training for instructional staff.
222	Educational Media Services - Consist of those activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of educational media by teachers and other members of the instructional staff; and guiding instructional staff members in their use of educational media. Included here are the activities for planning the use of the educational media by participants and instructing participants in their use of media materials.
225	Instruction Related Technology - Consists of all technology activities and services for the purpose of supporting instruction. Specifically costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and establishing technology for distance learning programs.
226	Supervision and Direction of Instructional Staff - Directing and managing instructional services. Includes the activities of program coordination and program compliance monitoring. Examples: Adult Education and ESL Directors.
227	Academic Student Assessment - Services rendered for the academic assessment of participants. Examples: Purchased academic testing services, purchased grading services, academic testing supplies.

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229	Other Instructional Staff Services - Consist of activities other than those defined above to assist instructional staff.
231	Board of Education - Activities performed by the elected body that has been created according to state law and vested with responsibilities for educational activities in a school district. Includes legal, audit and election costs or fees.
241	Support Services School Administration - Activities performed by the principal, assistant principal and other assistants in the general supervision of all operations of the school building; evaluation of staff members of the school; supervision and maintenance of the school records are included under this function, along with clerical staff for these activities.
249	Other School Administration - Other activities of school administration not defined above. Include full-time department chair persons and graduation expenditures here.
252	Fiscal Services - Activities concerned with the fiscal operations of the school system. This function includes budgeting, receiving and disbursing, financial accounting, payroll, purchasing, inventory control, and internal auditing.
257	Internal Services - Activities concerned with storing and distributing supplies, furniture, and equipment. Also include district wide duplicating/printing services and central mail services.
261	Operating Buildings Services – Activities concerned with keeping the physical plant open, clean, and ready for daily used. They include operating the heating, lighting, and ventilation systems, and repairing facilities/equipment. Also included are operating building leases, property and liability insurance, janitorial and ground maintenance costs. May be used in a Capital Projects fund only to extent allowed by law.
266	Security Services – Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems, and security guards.
271	Participant Transportation Services – Activities concerned with the conveyance of participants to and from school. It includes trips between home and school or trips to school activities. All other direct costs related to participant transportation should be included under this function.
282	Communication Services - Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to participants, staff, managers or to the general public through direct mailing, the various news media, or personal contact.
283	Staff/Personnel Services - Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services, staff accounting, and staff relations and negotiations. In-service training and professional development for non-instructional support staff should be recorded here.
284	Non-Instructional Technology Services - Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. Includes costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support, etc.

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FUNCTION CODE	FUNCTION DESCRIPTION
285	Participant Accounting - Consists of those activities concerned with acquiring, maintaining, and auditing records of participant attendance, and reporting information to various oversight agencies.
294	Endowment Activities - Consist of those activities concerned with the purpose of expending monies for the purpose stated in the Endowment.
331	Community Activities – Consist of those activities concerned with providing services to civic affairs organizations. This includes services to parent-teacher association meetings, other parental involvement functions, public forums, lectures, and civil defense planning.
351	Custody and Care of Children – Pertains to providing programs for the custodial care of children in residential day schools or child care centers which are not part of, or directly related to, the instructional program and where the attendance of the children is not included in the attendance figures for the school system.
411	Payments to Other Public Schools in Michigan – Sub-Grantee /Flow Through Distributions Only. All other payments for services, supplies, and materials should be reported in the appropriate function and object code.
441	Payments to Other Governmental Entities - Sub-grantee Relationships Only (Non-Public Schools, Community Organizations, etc., e.g. MI Works).
445	Payments to Not for Profit Entities (Sub-grantee Relationships Only)
451	Site Acquisition Services - Activities concerned with initially acquiring and improving sites.
452	Site Improvement Services - Activities concerned with improving sites, and with maintaining existing site improvements.
453	Architecture and Engineering Services - Activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this function only for those preliminary activities that may or may not result in additions to the school district property. Otherwise charge to 451, 452, 455, or 456.
455	Building Acquisition and Construction Services - Activities concerned with buying or constructing buildings. Include cost for the initial equipping of facilities.
456	Building Improvements Services - Activities concerned with building additions and with installing or extending service systems and other built-in equipment. Include the cost for re-equipping the facility.
459	Other Facilities Acquisition and Construction Services that cannot be classified above.
491	Prior Period Adjustments-Material Transactions - Amounts reported here must be reported in the audited financial statements as adjustments to the prior year fund balance with appropriate notation.
492	Adjustments to Prior Period Revenue Accounts (Debit Amounts) For example; a refund of prior year state school aid revenue that was not established as an accounts payable during the prior year.