

Workforce Development Agency - Office of Adult Education - PY 2016-17	
SECTION 107 APPLICATIONS - FUNCTION CODE LIST	
(Excerpts from the Michigan Department of Education - Michigan School Accounting Manual - Office of State School Aid and School Finance)	
FUNCTION CODE	FUNCTION DESCRIPTION
131	Adult Basic Education - Participants assessed at grade levels one through eight. 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. Salaries and benefits of instructors, paraprofessionals, and substitute teachers; supplies and materials; and equipment for instruction. Activities and costs associated with instructional field trips. (Use function 271 for the field trip transportation costs.)
132	Adult Secondary Education - Participants assessed at grade levels nine through twelve. Learning Experiences designed to develop the knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by adults who have interrupted formal schooling. Salaries and benefits of instructors, paraprofessionals, and substitute teachers; supplies and materials; and equipment for instruction. Activities and costs associated with instructional field trips. (Use function 271 for the field trip transportation costs.)
133	Secondary Career and Technical Education - Section 107 (14). Instructional activities for adult education participants enrolled in a Career and Technical Education program under Section 61a for the proportion of school board approved career and technical education coursework used to satisfy adult education programming.
135	Occupational Training - 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. Proportion of school board approved coursework used to satisfy adult education programming toward high school completion credits.
211	Truancy/Absenteeism Services - Consist of those activities that have as their purpose the improvement of participant attendance. Salaries and benefits of staff following up with participants who are absent to promote 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 school and community.
221 ADMINISTRATIVE	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. Activities include curriculum development, techniques of instruction, in-service training, and professional development for instructional staff. Identify each conference/workshop and the number of staff attending.
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 , instructional technology centers, instructional networks, and establishing technology for distance learning programs . Salaries and benefits of instructors, paraprofessionals, and substitute teachers; supplies and materials; and equipment for instruction.
226 ADMINISTRATIVE	Supervision and Direction of Instructional Staff - Directing and managing instructional staff and services. Includes the activities of program coordination and program compliance monitoring. Salaries and benefits for Adult Education Directors and the administrative staff that report to the director. Supplies and materials for the director and staff.
227	Academic Student Assessment - Services rendered for the academic assessment of participants. High school equivalency (HSE) testing services, grading services, and academic testing supplies. Assessments: Salaries and benefits of staff for administration of assessments; assessment tests, materials and supplies. Identify each type of assessment test purchased. HSE: Staff salary and benefits, HSE testing materials and supplies. Identify each type of test purchased. Report each test as a separate budget line item.

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241 ADMINISTRATIVE	Office of the Principal - 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 ADMINISTRATIVE	Other School Administration - Other activities of school administration not defined above. Include graduation expenditures such as caps, gowns and diplomas.
252 ADMINISTRATIVE	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. Salaries and benefits for business and financial staff, supplies and materials.
261	Operating Buildings Services - Activities concerned with keeping the physical plant open, clean, and ready for daily use. 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. Identify costs associated with utilities, repairs, building leases and maintenance on separate budget line items.
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, for the purpose of removing transportation barriers to attend an adult education program. It includes trips between home and school or trips to school activities. Bus tickets/tokens, gas cards, contracted transportation services, and salaries and benefits for drivers. Also, instructional field trip transportation costs. (Note: Section 107 funds cannot be used to purchase or lease a vehicle.)
282 ADMINISTRATIVE	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 ADMINISTRATIVE	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 staff. Identify each conference/workshop and the number of staff attending.
284 ADMINISTRATIVE	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.
285	Participant Accounting - Consists of those activities concerned with acquiring, maintaining, and auditing records of participant attendance, and reporting information to various oversight agencies. Salaries and benefits for staff that enter data into Michigan Adult Education Reporting System (MAERS).
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. For salaries and benefits only when paying for day care staff for children of participants attending an adult education program.
411 SCHOOL DISTRICTS ONLY	Payments to Other Public Schools Within the State of 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 82xx.
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 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.