

2020-2021 SECTION 107 FUNCTION CODE LIST
SECTION 107 – SPECIAL PROGRAMS – SUPPLEMENTAL FUNDING

(Excerpts from the Michigan Department of Education - Michigan School Accounting Manual -
Office of State School Aid and School Finance)

FUNCTION CODE	ACCOUNT NAME/DESCRIPTION	GENERAL USES
131	<p>Adult Basic Education Instruction for 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.</p>	<ul style="list-style-type: none"> • Salaries and benefits of instructors, paraprofessionals, and substitute teachers • ESL instructional costs • Supplies/materials and tangible property for instruction • Equipment costs evaluated on a case-by-case basis and requires prior approval before purchase • A tracking log must be maintained including item, serial number, funding source, location, and disposition for Tangible Personal Property • Admission costs for instructional field trips, including purpose of trip and trip location (<i>Use function 271 for the field trip transportation costs</i>)
132	<p>Adult Secondary Education Instruction for 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.</p>	<ul style="list-style-type: none"> • Salaries and benefits of instructors, paraprofessionals, and substitute teachers • Supplies/materials and tangible property for instruction • HSE-developed practice tests, when used as part of the classroom instruction • Equipment evaluated on a case-by-case basis and requires prior approval before purchase • A tracking log must be maintained including Item, serial number, funding source, location, and disposition for Tangible Personal Property • Admission costs for instructional field trips, including purpose of trip and trip location (<i>Use function 271 for the field trip transportation costs</i>)
133	<p>Secondary Vocational Vocational learning experiences by means of laboratory, simulation or instruction offered at the secondary high school level, based upon individually designed learning experience in a vocational subject preparing the participant for competencies required in a Michigan Department of Education recognized and approved Career and Technical Education (CTE) program for the district. Includes 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.</p>	<ul style="list-style-type: none"> • Salaries and benefits of CTE instructors • Supplies/materials • Equipment for vocational classes is <u>unallowable</u>

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135	<p>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.</p>	<ul style="list-style-type: none"> • Salaries and benefits of Occupational Training instructors • Supplies/materials • Equipment evaluated on a case-by-case basis and requires prior approval before purchase • A tracking log must be maintained including Item, serial number, funding source, location, and disposition for Tangible Personal Property
211	<p>Truancy/Absenteeism Services Consist of those activities that have as their purpose the improvement of participant attendance.</p>	<ul style="list-style-type: none"> • Salaries and benefits of staff that follow up with participants who are absent to promote attendance
212	<p>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.</p>	<ul style="list-style-type: none"> • Salaries and benefits for positions such as counselors, navigators, and/or career coaches • Supplies/materials
216	<p>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.</p>	<ul style="list-style-type: none"> • Salary of benefits of positions such as social workers and interventionists • Supplies/materials
221 ADMINISTRATIVE	<p>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.</p>	<ul style="list-style-type: none"> • Curriculum development and techniques of instruction • Adult education related in-service training and professional development for instructional staff • Adult education conferences/workshops, identifying the conference name and number of instructional staff attending • Out-of-state travel requires prior approval
225	<p>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.</p>	<ul style="list-style-type: none"> • Salaries and benefits of staff dedicated to the computer lab (non-instructional staff) • Computers, software, and technology for computer lab • A tracking log must be maintained including item, serial number, funding source, location, and disposition for Tangible Personal Property

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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.	<ul style="list-style-type: none"> • Salaries and benefits for adult education directors and the administrative staff that report to the director • Supplies and materials for the director and administrative 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 <ul style="list-style-type: none"> • Salaries and benefits of staff for administration of assessments • Assessment tests, materials, and supplies, including the type of assessment test purchased HSE Tests <ul style="list-style-type: none"> • Salaries and benefits of test administrators • HSE testing materials and supplies • Identify each type of test purchased and report each test as a separate budget line item
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.	<ul style="list-style-type: none"> • Salaries and benefits for adult education activities performed by a principal and the administrative staff that report to the principal • Supplies and materials for the principal and administrative staff
249 ADMINISTRATIVE	Other School Administration Other activities of school administration not defined above.	<ul style="list-style-type: none"> • Graduation expenditures may include diplomas, caps, gowns, invitations, programs, and room rental costs, if applicable • Justification for room rental costs is required
252 ADMINISTRATIVE	Fiscal Services Activities concerned with the fiscal operations of the Adult Education Program. This function includes budgeting, receiving, and disbursing, financial accounting, payroll, purchasing, inventory control, and internal auditing.	<ul style="list-style-type: none"> • Salaries and benefits for business and financial staff • Supplies/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. Also included are operating building leases, property and liability insurance, janitorial and ground maintenance costs.	<ul style="list-style-type: none"> • 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.	<ul style="list-style-type: none"> • Salary and benefits for security guards • Building alarms • Police activities for school functions

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271	<p>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.</p>	<ul style="list-style-type: none"> • Bus tokens and gas cards, including quantity and cost • Salaries and benefits for bus drivers • Contracted transportation services • Transportation, including field trips • A tracking log must be maintained including date, participant name, quantity and cost for all adult education participants that receive these services • Participant bus tokens and gas cards may not be used for marketing or incentives
282 ADMINISTRATIVE	<p>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.</p>	<ul style="list-style-type: none"> • Program flyers and brochures • Newspaper and radio advertisements • Identify the outreach method and specific associated cost
283 ADMINISTRATIVE	<p>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.</p>	<ul style="list-style-type: none"> • Adult education related in-service training and professional development for non-instructional staff • Adult education conferences/workshops, identifying the conference name and number of non-instructional staff attending • Out-of-state travel requires prior approval
284 ADMINISTRATIVE	<p>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.</p>	<ul style="list-style-type: none"> • Salary and benefits for IT staff supporting the adult education program
285	<p>Participant Accounting Consists of those activities concerned with acquiring, maintaining, and auditing records of participant attendance, and reporting information to various oversight agencies.</p>	<ul style="list-style-type: none"> • Salaries and benefits for staff that enter data into the Michigan Adult Education Reporting System (MAERS)
351	<p>Custody and Care of Children Pertains to providing programs for the custodial care of children in residential day schools or childcare 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.</p>	<ul style="list-style-type: none"> • For salaries and benefits only when paying for day care staff for children of participants attending an adult education program • A tracking log including date and participant name must be maintained for all adult education participants that receive these services

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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.	
459	Other Facilities Acquisition and Construction Services that Cannot be Classified Above Includes Furnitures, Fixtures, and Equipment (FF&E).	

**General Uses is meant to provide guidance and examples of function code activities and is not an exhaustive list of allowable/unallowable costs.*