

## Function Codes Selected and Modified for GSRP

Function Code	Description
118	<p><b>Preschool</b> - Instructional activities in learning which normally may be achieved during the years immediately preceding kindergarten. Instruction includes the activities dealing directly with the teaching of pupils or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom or outdoors, in another location such as in a home or hospital, and other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of classroom aides, teacher assistants, supplies and machines that directly aid in the instructional process. Include the work of group and class sponsors and chaperons at student activities. Include activities associated with instructional field trips. Include unemployment if grantee follows a written costing policy for funding unemployment insurance for all entity employees regardless of funding source. Include only food service expenses that are not provided by LEA food service and exceed reimbursement from the Child and Adult Care Food Program.</p>
212	<p><b>Guidance Services</b> - Consist of those activities of counseling with pupils and parents, providing consultation with other staff members on learning problems, evaluating the abilities of pupils, assisting pupils to make their own educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for pupils.</p>
213	<p><b>Health Services</b> – Consist of physical and mental health services. Included are activities involved with providing pupils with appropriate medical, dental, nursing occupational therapy, or other health services.</p>
214	<p><b>Psychological Services</b> - Consist of those activities of administering psychological tests, interpreting the results of psychological tests, working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests, and planning and managing a program of psychological services including psychological counseling for the school or school system. Include Guidance Services support staff.</p>
215	<p><b>Speech Pathology and Audiology Services</b> - Consist of those activities which have as their purpose the assessment of speech, hearing and language of children, providing staff consultation or whole class strategies to support speech, hearing and language.</p>
216	<p><b>Social Work Services</b> - Consist of those activities that have as their purpose the performance of school social work activities dealing with the problems of pupils that involve the home, school, and community.</p>

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217	<b>Visual Aid Services</b> - Consist of those activities that have as their purpose the assessment of sight impairments, providing staff consultation or whole class strategies to support development of vision.
221	<b>Improvement of Instruction</b> - 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 pupils. These activities include curriculum development, techniques of instruction, child development and understanding, in-service training or other professional development for instructional staff such as workshops, and coursework and include professional dues or fees. Include fees for Online Preschool Program Quality Assessment (PQA).
222	<b>Educational Media Services</b> - 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 pupils and instructing pupils in their use of media materials.
225	<b>Instruction Related Technology</b> – 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	<b>Supervision and Direction of Instructional Staff</b> - Directing and managing instructional services. Includes the activities of program coordination and program compliance monitoring. Examples: Special Education, Career Technical, Title I director, GSRP Early Childhood Contact, GSRP Early Childhood Specialist, GSRP Site Supervisor/Director. Support staff to these GSRP positions are also entered here.
227	<b>Academic Student Assessment</b> – Academic assessment of pupils; i.e., developmental screener and ongoing child assessment materials.
229	<b>Other Instructional Staff Services</b> - Consist of activities other than those defined above to assist instructional staff.
231	<b>Board of Education</b> - Activities performed by the elected body that has been created according to state law and vested with responsibilities for educational activities by the grantee. Includes legal, audit and election costs or fees.
232	<b>Executive Administration</b> - Those activities associated with district-wide general or executive responsibilities, including the development and execution of school district policies through staff at all levels. Titles may include superintendent or associate or assistant superintendent but may not be limited to such designations. These

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	activities may be distinguished from the supervision or direction of a specific function, program or supporting service that may appropriately be charged to another specific instructional or supporting function. When the same individual directs two or more functions, the services of that individual's office may be prorated between the functions concerned. Include community relation's services, district-wide or agency activities, and programs designed to improve school/community relations.
<b>233</b>	<b>Grant Writer/Grant Procurement</b> - Activities associated with grant writing and administrative activities necessary for meeting state and federal requirements related to grants. Example: When a grantee employs a grant writer or coordinator.
<b>241</b>	<b>Office of the Principal</b> – 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.
<b>249</b>	<b>Other School Administration</b> – Other activities of school administration not defined above. Include full-time department chair persons and graduation expenditures here.
<b>252</b>	<b>Fiscal Services</b> – 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.
<b>257</b>	<b>Internal Services</b> – Activities concerned with storing and distributing supplies, furniture, and equipment. Also include duplicating and printing services, central mail services, and costs associated with the operation of a central switchboard or receptionist.
<b>261</b>	<b>Operating Buildings Services</b> – 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, rent/mortgage payment or lien paid to an entity other than the ISD, or subrecipient for facility or space, property and liability insurance, janitorial and ground maintenance costs, licensing fees, cell phones, classroom telephones, and child insurance. May be used in a Capital Projects fund only to extent allowed by law.
<b>266</b>	<b>Security Services</b> - 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.
<b>271</b>	<b>Pupil Transportation Services</b> – Activities concerned with the conveyance of pupils to and from school, as provided by state law. It includes trips between home and school or trips to school activities.

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	All other direct costs related to pupil transportation should be included under this function; i.e., physical exams, uniforms, school bus driver licenses, awards, bus monitors, etc. May be used in Capital Projects Funds only to extent allowed by law.
<b>281</b>	<b>Planning, Research, Development, and Evaluation</b> - Activities, on a system-wide basis, associated with conducting and managing programs of planning, research, development, and evaluation for a school system, and NAEYC Accreditation fees.
<b>282</b>	<b>Communication Services</b> - Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers or to the general public through direct mailing, the various news media, or personal contact. This includes postage, advertising and promotion. Recruitment and enrollment expenses for GSRP are included here.
<b>283</b>	<b>Staff/Personnel Services</b> – 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. Administrative Fees related to staff hired via Purchased Services are entered here.
<b>284</b>	<b>Support Services Technology</b> - Activities concerned with preparing data for storage, storing data, and retrieving data for reproduction as information for management and reporting when these services are provided by the grantee in its own facilities. Also include activities associated with technology support.
<b>285</b>	<b>Pupil Accounting</b> - Consists of those activities concerned with acquiring, maintaining, and auditing records of pupil attendance, and reporting information to various oversight agencies.
<b>289</b>	<b>Other Central Services</b> - Central services not defined above.
<b>297</b>	<b>Food Services</b> - Consist of those activities concerned with providing food to pupils and staff in a school or school system. This service includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food. Include only food service expenses that are provided by LEA food service and exceed reimbursement from the National School Lunch Program or School Breakfast Program.
<b>299</b>	<b>Other Support Services</b> – Central services not defined above.
<b>311</b>	<b>Community Services Direction</b> – Activities concerned with directing and managing community services activities, community school direction, and includes GSRP parent education and parent meeting activities.
<b>411</b>	<b>Payments to Other Public Schools (ISDs, LEAs, PSAs) Within the State of Michigan</b>
<b>441</b>	<b>Payments to For-Profit Subrecipients</b>

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<b>445</b>	<b>Payments to Not for Profit Subrecipients</b>
<b>452</b>	<b>Site Improvement Services</b> - Activities concerned with improving sites and with maintaining existing site improvements.
<b>453</b>	<b>Architecture and Engineering Services</b> - 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.
<b>455</b>	<b>Building Acquisition and Construction Services</b> - Activities concerned with buying or constructing buildings. Include cost for the initial equipping of facilities.
<b>456</b>	<b>Building Improvements Services</b> - 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.
<b>471</b>	<b>Deferred Revenue</b> - A liability account that represents revenues collected before they become due. For GSRP this is a planned carryover amount, or an amount of GSRP funds that the ISD or subrecipient will receive but does not plan to expend within the grant period.

### **Explanation of Object Codes**

1000 Salaries paid to direct employees of the GSRP subrecipient or fiscal agent, including lead and associate teachers and additional caregivers

2000 Benefits paid to direct employees of the GSRP subrecipient or fiscal agent, including lead and associate teachers, additional caregivers and other classroom staff

3000-4000 Purchased Services paid to persons who are not on the payroll of the GSRP subrecipient or fiscal agent. This includes those who are contracted from employment agencies (the actual wages and benefit portion of the expense)

5000 Supplies and Materials such as books, art supplies, computers, materials related to approvable curriculum

6000 Capital Outlay such as Expenses over \$5,000 per items such as playground fencing, and other fixed assets. Expenditures for remodeling of buildings, initial or replacement equipment and construction

7000-8000 Amounts paid for goods and services not otherwise classified such as telephone and internet and costs of providing meals (over and above all applicable federal food program reimbursement)