

## Great Start Readiness Program (GSRP)

### Sample Budget Descriptions for Use in the Michigan Electronic Grants System (MEGS+)

Each Intermediate School District (ISD) will enter budget detail for the total funds accepted into the GSRP Application in MEGS+. ISD will ensure that all expenditures are approvable within the guidelines provided in the GSRP Implementation Manual. A detailed description will be needed for each entry that provides clear information to ensure that the planned expenditure is allowable, reasonable and necessary. ISDs are required to review and approve a budget for each subrecipient and then consolidate entries into MEGS+. The Early Childhood Specialist should be included in both subrecipient and ISD teams that review budget detail and documentation of expenditures to ensure alignment with curriculum and goals for program improvement.

*Although ISDs are not instructed to require the use of or limit their subrecipients to the following descriptions in the GSRP Application, or Carryover Budgets in MEGS+, use of a standard set of descriptions would make budget review by the ISD and the assigned GSRP consultant more efficient. Any entry that does not fit a description that is provided must have a written description that will allow the ISD to determine the appropriateness of the expense.*

<b>110: Basic Programs</b>	
118	Salary and benefits for lead teachers
118	Salary and benefits for associate teachers
118	Salary and benefits for additional caregivers in a class with 17 or 18 children
118	Salary and benefits for other classrooms staff such as a caregiver to cover breaks
118	Contracted cost (minus fees) for lead teachers
118	Contracted cost (minus fees) for associate teachers
118	Contracted cost (minus fees) for additional caregivers in a class with 17 or 18 children
118	Contracted cost (minus fees) for other classrooms staff such as a caregiver to cover breaks
118	Field trips-entry fees for children, parents and staff
118	Classroom furniture such as tables, chairs, water and sand tables, shelves and cubbies
118	Classroom technology materials for children's use such as computers/printer, i-Pads and interactive tables
118	Consumable supplies and materials to support curriculum, such as language/literacy materials, dramatic play materials, art area materials, small motor manipulatives, gross motor materials and sensory materials

<b>220: Support Services Instructional Staff</b>	
221	In-service training supplies
221	Conferences, workshops, training in approvable curriculum, assessment or screening
221	Travel expenses related to professional development
221	OnlinePQA licensing costs for ISD
221	Classroom technology materials for adult use such as computer, printer, i-Pad,
221	NAEYC memberships
226	Early Childhood Specialist.
226	PQA training/testing for ECS(s)
226	ECS mileage
<b>230: Support Services - General Administration</b>	
232	ISD Early Childhood Contact
232	ISD support staff
232	Office supplies for ISD staff
232	Staff to monitor subrecipient services
<b>240: Support Services - School Administration</b>	
241	Local program administrator: person having predominant responsibility to hire and perform annual GSRP staff evaluation
241	Local support staff
<b>250: Support Services – Business</b>	
252	Fiscal services: staff for budgeting/ fiscal reporting, processing payments to subrecipients, handling fees
257	Printing
<b>260: Operation and Maintenance of Plant</b>	
261	Rent for space used by the program and not owned by the ISD or subrecipient
261	Rent for classroom space used by the program and not owned by the ISD or subrecipient
261	Utilities, maintenance of premises
261	Classroom utilities, maintenance of premises
261	Custodial supplies
261	Licensing fees and/or inspections
261	Insurance
261	Student insurance
261	Improvements to the space or grounds required by licensing

266	Security system fees
<b>270: Pupil Transportation Services</b>	
271	Contracted transportation to and from school
271	Bus drivers, aides
271	Fuel
271	Field trip transportation
<b>280: Support Services – Central</b>	
281	Marketing, advertising, promotion of program
281	Postage
283	Administrative fee for staffing company
<b>290: Support Services - Other</b>	
297	School district food services-costs for serving breakfast/lunch over and above reimbursements from School Breakfast Program/National School Lunch Program
<b>310: Community Services- Direction</b>	
311	Family and parent activities
<b>410: Payments to Other Public Schools</b>	
411	Payments to other public schools within state. LEA GSRP funds from the ISD should be entered into budget detail using function code 411, with a function code that reflects the actual type of expenditure reflected in the description. Ex: 118 Salary and benefits of lead teachers.
<b>440 Payments to other Governmental and Not-For-Profit Entities</b>	
441	Payments to For-Profit Community Agency Subrecipients
445	Payments to Not-For-Profit Community Agency Subrecipients