

Great Start Readiness Program (GSRP)

Function Code and Object Code Descriptions

Each Intermediate School District (ISD) will enter budget detail for the total funds accepted into the GSRP Implementation Plan (PIP) in NexSys. ISDs must ensure that all expenditures are approvable according to 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, allocable, reasonable, and necessary.

ISDs are required to review and approve budgets and FERs for each subrecipient and then aggregate entries in NexSys.

Although ISDs are not required to use or limit their subrecipients to the following descriptions in budgets or FERs in NexSys, use of a standard set of descriptions makes approvals and fiscal reviews by the ISD and MDE more efficient. Any entry that does not fit a description below must have a written description that will allow the ISD and MDE to determine the appropriateness of the expense.

ISDs have found that holding budget meetings with each subrecipient supports the development, submission, and approval of subrecipient and ISD budgets. By including both ISD and subrecipient program and business representatives, ISDs set the stage for increased understanding of GSRP needs and requirements, and improved local communication.

Function Codes

Allowable Function Codes for GSRP

Function codes are the basic account identifier for expenditures to describe the activity for which a service or material is acquired. Costs associated with personnel activities such as mileage, printing, or office supplies should be assigned to the same function code as the personnel cost (e.g. teaching team salaries and mileage are assigned to function code 118; ECS salaries and office supplies are assigned to function code 221, etc.)

Allowable function codes for GSRP are as follows:

110: Basic Programs

Function Code	
118	<p>Preschool – Instructional activities in learning which normally may be achieved during the years immediately preceding kindergarten. Instruction includes salaries and benefits of lead, associate and other classroom staff, (which includes all contracted classroom staff, minus fees), and activities dealing directly with teaching children or the interaction between teacher and children. Include classroom furniture, technology for children’s use, and consumable supplies and materials. Include activities and fees associated with instructional field trips. Include all food service expenses that exceed, do not qualify for, or are approved as exempt from participating in, federal reimbursement for all GSRP sites: ISD, LEA, PSA, and CBO. Consists of those activities concerned with providing food to enrolled children and classroom staff in a GSRP site including the preparation and serving of regular and incidental meals, lunches, or snacks in connection with GSRP activities and the delivery of food.</p>
	<p>Standard descriptions:</p>
118	Salary and benefits for lead teachers
118	Salary and benefits for associate teachers
118	Salary and benefits for other classroom staff
118	Contracted cost (minus fees) for lead teachers
118	Contracted cost (minus fees) for associate teachers
118	Contracted cost (minus fees) for other classroom staff
118	Lead Teacher/Associate Teacher Mileage (e.g., home visits)
118	Field trips-entry fees for children, parents and staff
118	Classroom furniture (list items)
118	Classroom technology materials for children’s use (list items)
118	Consumable supplies and materials to support curriculum indoors and outdoors (i.e., classroom and teacher supplies, materials, printing)
118	Cell phone provided to teaching team
118	LEA/PSA allowable food service costs
118	CBO allowable food service costs

210: Support Services-Pupil

Special education funding must be utilized for child evaluation and provision of special education services included in an IEP. GSRP funds may not supplant special education funding.

Function Code	
212	Guidance Services – Consist of those activities of counseling with pupils and parents, providing consultation with other staff members on learning problems, assisting pupils in personal and social development, providing referral assistance.
	Standard Descriptions:
212	Behavior Specialist
212	Guidance Counselor
213	Health Services – Consist of physical and mental health services. Included are activities involved with providing children with appropriate medical, dental, nursing occupational therapy or other health services.
	Standard Descriptions:
213	Health coordinator
213	Nursing supplies
213	Children’s dental screenings
213	Children’s medical screenings
214	Psychological Services – 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 children 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 and support staff.
	Standard Descriptions:
214	Children’s psychological screening
214	Guidance services including psychological

Function Code	
215	Speech Pathology and Audiology Services – Consist of those activities which have as their purpose the assessment of speech, hearing and language of children outside of the scope of a special education referral for an individual child, providing staff consultation or whole class strategies to support speech, hearing and language.
	Standard Descriptions:
215	Children’s speech screening
215	Children’s hearing screening
215	Speech therapist
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 children that involve the home, school, and community.
	Standard Descriptions:
216	Family service worker
216	Guidance services including social work
217	Visual Aid Services – 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.
	Standard Descriptions:
217	Children’s vision screening

220: Support Services – Instructional Staff

Function Code	
221	<p>Improvement of Instruction – Consist of those activities that are designed primarily for coaching or otherwise assisting instructional staff in planning, developing, and evaluating the process of providing challenging and natural learning experiences for children. These activities include travel and materials for conferences, workshops, or training in approvable curriculum, educational assessment or developmental screening, techniques of instruction, child development and understanding, in-service training or other professional development for instructional staff such as coursework and professional dues or fees related to early childhood education. Include fees for Online Program Evaluation Tool(s).</p>
	<p>Standard Descriptions:</p>
221	Early Childhood Specialist (ECS)
221	ECS Mileage
221	ECS office supplies, printing, phone, etc.
221	In-service training supplies
221	Conferences, workshops, training
221	Travel expenses related to professional development
221	Online Program Evaluation Tool Subscription(s) (e.g. Classroom Coach/CLASS)
221	Comprehensive curriculum resources
221	NAEYC or other memberships (list organization names)
222	<p>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 children and instructing children in their use of media materials.</p>
	<p>Standard Descriptions:</p>
222	Media Specialist

Function Code	
225	Instruction Related Technology – Consist of all technology activities and services for the purpose of supporting instruction. Include classroom technology materials for adult use.
	Standard Descriptions:
225	Classroom technology materials for adult use (list items)
226	Supervision and Direction of Instructional Staff – Directing or managing instructional services. Includes the activities/travel of program coordination and program compliance monitoring. Support staff and office supplies for these GSRP positions are also entered here.
	Standard Descriptions:
226	Early Childhood Contact
226	Professional development for ECC
226	ECC mileage
226	GSRP site supervisor/program director
226	Subrecipient monitor
226	Support staff (include position the staff is supporting, ie: ECC Secretary)
226	Office supplies, printing
227	Academic Student Assessment – Academic assessment of children; developmental screener and approvable ongoing child assessment materials.
	Standard Descriptions:
227	Developmental screener materials (name tool(s) e.g. ASQ)
227	Ongoing child assessment materials (name tool(s) e.g. COR Advantage, Teaching Strategies GOLD)
227	Child assessment subscription fees
229	Other Instructional Staff Services – Consist of activities other than those defined above to assist instructional staff.
	Standard Descriptions:
229	(name position)

230: Support Services – General Administration

Function Codes shaded below are considered administrative expenses subject to the administrative cap for ISD expenditures not incurred in the direct operation of classrooms.

Function Code	
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 by the grantee. Includes legal, audit and election costs or fees.
	Standard Descriptions:
231	GSRP external audit/review
231	GSRP legal services
232	Executive Administration – Those activities associated with districtwide 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. The 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 relations services, district-wide or agency activities, and programs designed to improve school/community relations.
	Standard Descriptions:
232	(name position)
232	Support staff (include position the staff is supporting, i.e.: Superintendent Secretary)
232	Office supplies
233	Grant Writer/Grant Procurement – Activities associated with grant writing and administrative activities necessary for meeting state and federal requirements related to grants.
	Standard Descriptions:
233	Grant coordinator

240: Support Services – School Administration

Function Code	
241	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.
	Standard Descriptions:
241	Program administrator (person having predominant responsibility to hire and perform annual GSRP staff evaluation)
241	Support staff (include position the staff is supporting, ie: Program administrator secretary)
249	Other School Administration – Other activities of school administration not defined above. Include full-time department chair persons.
	Standard Descriptions:
249	(name position)

250: Support Services: Business

Function Code	
252	Fiscal Services – Activities concerned with the fiscal operations of the school system. This function includes the salary and benefits, or contract cost, and supplies for budgeting, receiving and disbursing, financial accounting, payroll, purchasing, inventory control, and internal auditing for GSRP.
	Standard Descriptions:
252	Accountant salary and benefits
252	Contracted accounting services (minus fees)
252	Processing payments to subrecipients
252	Handling fees
252	Inventory control
252	GSRP Internal audit/review
252	Payroll services

Function Code	
257	Internal Services – 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.
	Standard Descriptions:
257	Printing (only use this code when operating a district wide print shop)

260: Operation and Maintenance of Plant

Function Code	
261	Operating Buildings Services – Activities concerned with keeping the physical plant open, clean, and ready for daily use. Include operating costs for the heating, lighting, and ventilation systems, and repairing facilities/equipment not included as part of a lease agreement. 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, utilities, janitorial and ground maintenance costs, licensing fees, cell phones, classroom telephones, child insurance. May be used in a Capital Projects fund only to extent allowed by law.
	Standard Descriptions:
261	Rent
261	Utilities
261	Telephone
261	Custodial supplies
261	Building maintenance
261	Licensing fees and/or inspections
261	Insurance
261	Student insurance
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. Capital outlay pre-approval is required if over \$5,000.
	Standard Descriptions:
266	Security system installation
266	Security system fees
266	Security guard

270: Pupil Transportation Services

Function Code	
271	Pupil Transportation Services – Activities concerned with the conveyance of children to and from school, as provided by state law. All other direct costs related to transportation should be included under this function code 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 state law. Include field trip costs only in the slot budget.
	Standard Descriptions:
271	Salary and benefits for bus drivers
271	Salary and benefits for bus aides/monitors
271	Contracted cost (minus fees) for bus drivers
271	Contracted cost (minus fees) for bus aides/monitors
271	Contracted transportation to and from school
271	Fuel
271	Child restraint systems
271	Bus driver licensing
271	Field trip transportation (allowable in slot/program budget only)
271	Vehicle maintenance

280: Support Services – Central

Function Code	
281	Planning, Research, Development, and Evaluation – 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.
	Standard Descriptions:
281	Advisory committees
281	NAEYC Accreditation fees
281	Longitudinal evaluation activities

Function Code	<i>Costs expensed under Function Code 282 are considered Outreach and Recruitment and are subject to the 2% cap per Section 32d(10).</i>
282	Communication Services – Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to children, staff, managers, or to the general public through direct mailing, the various news media, or personal contact. This includes postage, advertising and promotion. Outreach and recruitment expenses for GSRP are included here.
	Standard Descriptions:
282	Outreach and child recruitment
282	Postage
282	Promotion of program
282	Print materials for advertising and promotion
283	Staff/Personnel Services – Activities concerned with maintaining an efficient staff for the school system. Include 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 contracted staff are entered here.
	Standard Descriptions:
283	Administrative fees for staffing agency
283	Fingerprinting, TB Testing and other background checks
283	Professional development for non-instructional staff
283	Staff recruitment
284	Support Services Technology – 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.
	Standard Descriptions:
284	Salary and benefits for GSRP technology support
284	Contracted technology support (minus fees) for GSRP
284	Student Data Management Subscriptions/Licensing (e.g. PowerSchool, Child Plus)

Function Code	
285	Pupil Accounting – Consist of those activities concerned with acquiring, maintaining, and auditing records of child attendance, and reporting information to various oversight agencies. Include MSDS reporting.
	Standard Descriptions:
285	MSDS reporting
285	Enrollment Systems

310: Community Services – Direction

Function Code	
311	Community Services Direction – Activities concerned with directing and managing community services activities, community school direction, and includes GSRP parent education, family and parent activities and the local parent advisory committee.
	Standard Descriptions:
311	School Readiness Advisory Committee (SRAC)

330: Community Activities

Function Code	
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.
	Standard Descriptions:
331	Family Engagement Activities

410: Payments to Other Public Schools (ISDs, LEAs or PSAs) within the State of Michigan

Function Code	
411	Payments to other public schools within the State of Michigan GSRP funds awarded to other public schools are required to be entered into budgets and FERs using function code 411. Detailed budgets for each subrecipient must be maintained by the ISD. In MEGS+, the ISD is only required to enter a total amount for all object codes. Each object code, except Salaries and Benefits, must be reported on separate lines. Descriptions must be used as below: <ul style="list-style-type: none"> Function code 411 – Total Districts/PSAs

440: Payments to Other Governmental and Not-For-Profit Entities

Function Code	
441	<p>Payments to for-profit community-based organizations (CBO), or non-public schools</p> <p>GSRP funds awarded to for-profit CBOs or non-public schools are required to be entered into budgets and FERs using function code 441. Detailed budgets for each subrecipient must be maintained by the ISD. In MEGS+, the ISD is only required to enter a total amount for all object codes. Each object code, except Salaries and Benefits, must be reported on separate lines. Descriptions must be used as below:</p> <ul style="list-style-type: none"> Function code 441 – Total For-Profit, Non-Public CBOs
445	<p>Payments to not-for-profit community-based organizations (CBO)</p> <p>GSRP funds awarded to not-for-profit CBOs are required to be entered into budgets and FERs using function code 445. Detailed budgets for each subrecipient must be maintained by the ISD. In MEGS+, the ISD is only required to enter a total amount for all object codes. Each object code, except Salaries and Benefits, must be reported on separate lines. Descriptions must be used as below:</p> <ul style="list-style-type: none"> Function code 445 – Total Non-Profit CBOs, College/Universities and Head Start

450: Facilities Acquisition, Construction and Improvements

Function Code	
451	<p>Site Acquisition Services – Activities concerned with initially acquiring and improving sites at time of purchase (requires MDE pre-approval).</p>
	<p>Standard Descriptions:</p>
451	GSRP site purchase
451	Improvement at time of purchase for GSRP site
452	<p>Site Improvement Services – Activities concerned with improving sites and with maintaining existing site improvements, including the construction, improvement and maintenance of playgrounds and the addition of installed playground equipment.</p>
	<p>Standard Descriptions:</p>
452	Playground equipment
452	Playground maintenance
452	Site improvement or maintenance

Function Code	
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.
	Standard Descriptions:
453	Architecture design services
453	Engineering services
455	Building Acquisition and Construction Services – Activities concerned with buying or constructing buildings. Include cost for the initial equipping of facilities. Requires MDE pre-approval.
	Standard Descriptions:
455	New building purchase
455	New building construction
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.
	Standard Descriptions:
456	Existing building improvements (describe improvement, ie: classroom addition)
456	Re-equipment of building (describe re-equipment, ie: installing HVAC system)

470: Unearned or Unavailable Revenue

Function Code	
471	Unearned revenue – Grant funds received but not expended. For GSRP this is a planned carryover amount, GSRP funds that the ISD or subrecipient will receive but does not plan to expend within the grant period.
	Standard Descriptions:
471	Deferred revenue

610: Fund Modifications

Function Code	
611	Indirect Costs – For use only by programs operating with a federally approved indirect cost rate for other early childhood programs. The rate must be established directly with the applicable federal agency.
	Standard Descriptions:
611	Indirect Costs

Object Codes

Allowable Object Codes for GSRP

Object codes are the codes used to describe the service or commodity obtained as the result of a specific expenditure. For budgeting purposes, costs attributed to a position (e.g., computer, cell phone, and mileage) are budgeted to the same function code as that position but are budgeted under a different object code as described below:

The following object codes are required to be used for GSRP, for all function codes including 411, 441 and 445.

Object Code	
1000	Salaries – amounts paid to employees of the school system who are considered to be in positions of permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school system. For GSRP, include salaries paid to direct employees of the ISD or subrecipient for lead teachers, associate teachers, and any additional direct ISD or subrecipient employees.
2000	Employee benefits – amounts paid by the school system on behalf of employees; these amounts are not included in the gross salary but are over and above. Such payments are not usually paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples are: various types of employee insurance, special leave payments in the nature of sabbatical leave payments and terminal leave payment, special allowance for tuition, the various mandatory coverage including retirement reimbursed from federal funds as well as non-federal contributions and special professional services. For GSRP, include benefits for: lead teachers, associate teachers, and any additional direct ISD or subrecipient employees.

3000 – 4000	Purchased services – amounts paid for services rendered by persons who are not on the payroll of the school system. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired results. Expenditures for repairs and maintenance services not provided directly by local education agency personnel. This includes contracts and agreements covering the upkeep of software, grounds, buildings and equipment. Also includes contracted custodians. Costs for new construction, renovating and remodeling are not included here but are considered capital outlay. For GSRP, include purchased services for: contracted persons from employment agencies, contract costs for repairs and maintenance, utility costs that are part of a building use calculation and agreement, or any other purchased service expense.
5000	Supplies and materials – expenditures of items that are consumed, worn out or deteriorated in use, or items that lose their identity through fabrication or incorporation into different or more complex units of substance. For GSRP, items such as books, art supplies, computers, or materials related to the approvable curriculum (under the unit cost \$5,000), utility bills paid directly by GSRP
7000 - 8000	Other – (7000) Amounts paid for goods and services not otherwise classified above such as dues and fees. (8000) Outgoing transfers and other transactions – this object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without receiving goods and services in return or when paying another public school district for services rendered. For GSRP, it includes funds transferred to other ISDs for slots transferred out.