

Strong Beginnings

Function Code and Object Code Descriptions

Each Intermediate School District (ISD) will enter budget detail for the total funds accepted for Strong Beginnings. ISDs must ensure that all expenditures are approvable according to the Strong Beginnings Pilot 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 program provider and then consolidate entries for reporting to Clinton County Regional Educational Services Agency (CCRESA). Individual program provider budgets and FERS must also be reported to CCRESA for use in data analysis.

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

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

Function Codes

Allowable Function Codes for Strong Beginnings

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 226, etc.)

Allowable function codes for Strong Beginnings are as follows:

110: Basic Programs

118: 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, including those used for diapering and toileting. 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 Strong Beginnings sites: ISD, LEA, PSA, and CBO. Consists of those activities concerned with providing food to enrolled children and classroom staff in a Strong Beginnings site including the preparation and serving of regular and incidental meals, lunches, or snacks in connection with Strong Beginnings activities and the delivery of food.

Standard Descriptions:

- Salary and benefits for lead teachers
- Salary and benefits for associate teachers
- Salary and benefits for other classroom staff
- Contracted cost (minus fees) for lead teachers
- Contracted cost (minus fees) for associate teachers
- Contracted cost (minus fees) for other classroom staff
- Lead Teacher/Associate Teacher mileage
- Field trips-entry fees for children, parents and staff
- Classroom furniture (list items)
- Classroom technology materials for children's use (list items)
- Consumable supplies/materials to support curriculum indoors & outdoors, diapers and toileting supplies. (i.e. classroom and teacher supplies, materials, printing)
- LEA/PSA allowable food service costs
- 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.

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:

- Behavior Specialist
- 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:

- Health coordinator
- Nursing supplies
- Children's dental screenings
- 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:

- Children's psychological screening
- Guidance services including psychological

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:

- Children's speech screening
- Children's hearing screening
- 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, including Strong Beginnings Family Partnership Process.

Standard Descriptions:

- Family service worker/Family Liaisons
- Mileage for Family Liaisons
- Materials and printing for use with families
- 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:

- Children's vision screening

220: Support Services – Instructional Staff

221: Improvement of Instruction

Consist of those activities that are designed primarily for assisting instructional or Family Partnership Process staff in planning, developing, and evaluating the process of providing challenging and natural learning experiences for children or families in partnering with families to meet their goals. 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, family partnerships, in-service training or other professional development for instructional staff such as coursework and professional dues or fees related to early childhood education or family partnerships. Include fees for Online Program Evaluation Tool(s).

Standard Descriptions:

- In-service training supplies for instructional staff
- In-service training supplies for Family Liaisons
- Conferences, workshops, training for instructional staff
- Conferences, workshops, training for Family Liaisons
- Travel expenses related to professional development for instructional staff
- Travel expenses related to professional development for Family Liaisons
- Online Program Evaluation Tool Subscription (s) (e.g. PQA-R/CLASS)
- Comprehensive curriculum resources
- Resources for Family Liaisons
- NAEYC or other memberships (list organization names)

222: 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 or Family Partnership Process staff; and guiding instructional and Family Partnership Process 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.

Standard Descriptions:

- Media Specialist

225: Instruction Related Technology

Consist of all technology activities and services for the purpose of supporting instruction or Family Partnership Process. Include classroom technology materials for adult use.

Standard Descriptions:

- Classroom technology materials for adult use (list items)
- Technology materials for Family Liaison use (list items)

226: Supervision and Direction of Instructional and Family Advocacy Staff

Directing, managing or coaching instructional and Family Liaison services. Includes the activities/travel of program coordination and program compliance monitoring. Support staff and office supplies for these Strong Beginnings positions are also entered here.

Standard Descriptions:

- Early Childhood Contact
- Early Childhood Specialist
- Family Liaison Supervisor (FLS)
- Professional development for ECC/ECS
- Professional development for FLS
- ECC/ECS mileage
- FLSmileage
- Strong Beginnings site supervisor/program director
- Program provider monitor
- Support staff (include position the staff is supporting, ie: ECC Secretary)
- Office supplies, printing

227: Academic Student Assessment

Academic assessment of children; developmental screener and approvable ongoing child assessment materials.

Standard Descriptions:

- Developmental screener materials (name tool(s)) e.g. ASQ
- Ongoing child assessment materials (name tool(s)) e.g. CORAdvantage, MTS/GOLD
- Child assessment subscription fees

229: Other Instructional Staff Services

Consist of activities other than those defined above to assist instructional staff.

Standard Descriptions:

- (name position)

230: Support Services – General Administration

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:

- Strong Beginnings external audit/review
- Strong Beginnings 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. Executive administration for the Family Partnership Process service provider is also included here.

Standard Descriptions:

- (name position for classroom-based provider administrators)
- (name position for Family Partnership Process provider administrator)
- Support staff for classroom provider administrator (include position the staff is supporting, i.e.: Superintendent Secretary)
- Support staff for Family Partnership Process provider administrator (include position the staff is supporting, i.e.: CEO Secretary)
- Office supplies for Classroom provider administrator
- Office supplies for Family Partnership Process provider administrators

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:

- Grant coordinator

240: Support Services – School Administration

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 or Family Partnership Process; 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:

- Program administrator (person having predominant responsibility to hire and perform annual Strong Beginnings staff evaluation)
- Program administrator (person having predominant responsibility to hire and perform annual Strong Beginnings Family Liaison or FLS evaluation)
- Support staff for classroom providers (include position the staff is supporting, i.e.: Program administrator secretary)

- Support staff for Family Partnership Process provider (include position the staff is supporting, i.e.: Program administrator secretary)

249 Other School Administration

Other activities of school administration not defined above. Include full-time department chair persons.

Standard Descriptions:

- (name position)

250: Support Services: Business

252: Fiscal Services

Activities concerned with the fiscal operations of the school system or Family Partnership Process provider. 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 Strong Beginnings.

Standard Descriptions:

- Accountant salary and benefits
- Contracted accounting services (minus fees)
- Processing payments to subrecipients
- Handling fees
- Inventory control
- Strong Beginnings Internal audit/review
- Payroll services

257: Internal Services

Activities concerned with storing and distributing supplies, furniture, and equipment for classroom and Family Partnership Process providers. Also include duplicating and printing services, central mail services, and costs associated with the operation of a central switchboard or receptionist.

Standard Descriptions:

- Printing for classroom providers (only use this code when operating a district wide print shop)
- Printing for Family Partnership Process use (only use this code when operating a district wide print shop)

260: Operation and Maintenance of Plant

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:

- Rent
- Utilities
- Telephone (specify cell or classroom)
- Custodial supplies
- Building maintenance
- Licensing fees and/or inspections
- Insurance
- 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:

- Security system installation
- Security system fees
- Security guard

270: Pupil Transportation Services

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:

- Salary and benefits for bus drivers
- Salary and benefits for bus aides/monitors
- Contracted cost (minus fees) for bus drivers
- Contracted cost (minus fees) for bus aides/monitors
- Contracted transportation to and from school
- Fuel
- Child restraint systems
- Bus driver licensing
- Field trip transportation (allowable in program budget only)

- Vehicle maintenance

280: Support Services – Central

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:

- Advisory committees
- NAEYC Accreditation fees
- Accreditation fees related to Family Partnership Process
- Longitudinal evaluation activities

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 Strong Beginnings are included here.

Standard Descriptions:

- Outreach and child recruitment
- Postage
- Promotion of program

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:

- Administrative fees for staffing agency
- Fingerprinting, TB Testing and other background checks
- Professional development for non-instructional staff
- 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:

- Salary and benefits for Strong Beginnings technology support for classroom provider
- Salary and benefits for Strong Beginnings technology support for Family Partnership Provider
- Contracted technology support (minus fees) for Strong Beginnings for classroom provider
- Contracted technology support (minus fees) from Strong Beginnings for Family Partnership Provider
- Student Data Management Subscriptions/Licensing (e.g. PowerSchool, Child Plus)

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:

- Obtaining UIC for children enrolled in or on waiting list for Strong Beginnings

310: Community Services – Direction

311: Community Services Direction

Activities concerned with directing and managing community services activities, community school direction, and includes Strong Beginnings parent education, family and parent activities and the local parent advisory committee. Costs associated with the required research-based parenting training and meeting with community resource organizations should be included here.

Standard Descriptions:

- Family/parent activities

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

411: Payments to other public schools within the State of Michigan

Strong Beginnings funds awarded to other public schools are required to be entered into budgets and FERs using function code 411. Detailed budgets for each program provider must be maintained by the ISD. 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. Include costs for the Family Partnership Process provider if it is a public school.

Descriptions must be used as below:

- Total Districts/PSAs

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

441: Payments to for-profit community-based organizations (CBO), or non-public schools

Strong Beginnings 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 service provider must be maintained by the ISD. 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. Include costs for the Family Partnership Process provider if it is a for-profit, non-public CBO.

Descriptions must be used as below:

- Total For-Profit, Non-Public CBOs

445: Payments to not-for-profit community-based organizations (CBO)

Strong Beginnings funds awarded to not-for-profit CBOs are required to be entered into budgets and FERs using function code 445. Detailed budgets for each program provider must be maintained by the ISD. 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. Include costs for the Family Partnership Process provider if it is a non-profit CBO, College/University or Head Start.

Descriptions must be used as below:

- Total Non-Profit CBOs, College/Universities and Head Start

450: Facilities Acquisition, Construction and Improvements

451: Site Acquisition Services

Activities concerned with initially improving sites at time of purchase (requires CCRESA pre-approval).

Standard Descriptions:

- Improvement at time of purchase for Strong Beginnings site

452: 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.

Standard Descriptions:

- Playground equipment
- Playground maintenance
- Site improvement or maintenance

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:

- Architecture design services
- Engineering services

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:

- Existing building improvements (describe improvement, ie: classroom addition)
- Re-equipment of building (describe re-equipment, ie: installing HVAC system)

Object Codes

Allowable Object Codes for Strong Beginnings

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 Strong Beginnings, for all function codes including 411, 441 and 445.

1000: Salaries

Amounts paid to employees of the school system or Family Partnership Provider 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 or Family Partnership Process service provider. For Strong Beginnings, include salaries paid to direct employees of the ISD or subrecipient for lead teachers, associate teachers, and any additional direct ISD or program provider employees, including those for the Family Partnership Process.

2000: Employee benefits

Amounts paid by the school system or Family Partnership Process provider 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 Strong Beginnings, include benefits for: lead teachers, associate teachers, and any additional direct ISD or program provider employees, including those for the Family Partnership Process.

3000 – 4000: Purchased services

Amounts paid for services rendered by persons who are not on the payroll of the school system or Family Partnership Process provider. 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 or Family Partnership Process provider 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 Strong Beginnings, include purchased services for: contracted persons from employment agencies, contract costs for repairs and maintenance, 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 Strong Beginnings, items such as books, art supplies, computers, or materials related to the approvable curriculum, under the unit cost \$5,000.

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.