

## Montcalm Area Intermediate School District

### Fiscal Reference Guide



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<p>The Montcalm Area Intermediate School District (MAISD) is committed to providing high-quality educational services to our youngest learners. Part of this commitment is maintaining proper fiscal compliance with all of our Great Start Readiness Program (GSRP). The MAISD has the responsibility to ensure that allocated funds are used to provide high-quality programming, support, and services.</p> <p>As a sub-recipient, you are responsible for being fiscally compliant. In order to do so you must follow the guidelines set forth by the Michigan Department of Education. Included in this guide, you will be presented with explanations of important components of the fiscal process.</p> <p>This document is designed to serve as an ongoing reference for all GSRP Programs to guide and answer any common questions while maintaining their fiscal records.</p> <p>Cari O'Connor  MAISD Early Childhood Director  <a href="mailto:coconnor@maisd.com">coconnor@maisd.com</a>  616-225-6278</p> <p>Tricia Root  Associate Superintendent of Finance and Human Resources  <a href="mailto:troot@maisd.com">troot@maisd.com</a>  616-225-6190</p> <p>Aaron Flowers  Benefits / Fiscal Services Manager  <a href="mailto:aflowers@maisd.com">aflowers@maisd.com</a>  616-225-6132</p>	<p>Introduction and Table of Contents 1</p> <p>Function Codes 2</p> <p>Responsibility Descriptions 7</p> <p>Facility Operational Costs 8</p> <p>Use of Funds 9</p> <p>Budget Headings 10</p> <p>Fiscal Review of the Monthly Budget 11</p> <p>Capital Outlay 12</p> <p>Transportation 13</p> <p>Final Expenditures, Carryover, and New Budgets 14</p>	
	<p>References</p> <p><a href="#">Michigan Department of Education GSRP Implementation Manual</a></p>	

118: Basic Programs	118: Basic Programs	118: Basic Programs
<ul style="list-style-type: none"> <li>● <b>118 Salary and benefits of the lead teacher:</b> If there is more than one lead, combine the salary and benefits into one line.</li> <li>● <b>118 Salary and benefits of associate teacher:</b> If there is more than one associate, combine the salary and benefits into one line.</li> <li>● <b>118 Salary and benefits for other classroom staff</b> This includes: <ul style="list-style-type: none"> <li>○ Any classroom substitute</li> <li>○ Any staff filling in for breaks (ex. Lunch break)</li> </ul> </li> <li>● <b>118 Contracted cost for leads:</b> This is rare. The salary minus benefits is entered under purchase services. They must report their own taxes.</li> <li>● <b>118 Contracted cost (minus fees) for associate teachers</b></li> <li>● <b>118 Contracted cost (minus fees) for other classroom staff</b></li> </ul>	<ul style="list-style-type: none"> <li>● <b>118 Lead teacher/associate teacher mileage (e.g. home visits):</b> Calculate the miles driven to and from visits.</li> <li>● <b>118 Field trips:</b> Entry fees for children, parents, and staff. If the field trip is in-house, the cost would cover the presenter fee.</li> <li>● <b>118 Classroom furniture:</b> Included and not limited to bookcases, cots, tables, chairs, shelving units, rugs, paint easel, sand/water table, and play kitchen appliances.</li> <li>● <b>118 Classroom technology for children's use:</b> Included and not limited to iPads/tablets, computers, laptops, apps, or program subscriptions for the children.</li> </ul>	<ul style="list-style-type: none"> <li>● <b>118 Consumable supplies and materials for the classroom both indoors and outdoors:</b> Art supplies, manipulatives, books, games, dramatic play materials, puzzles, blocks, play food, counters, and science materials.</li> <li>● <b>118 CBO food service cost over and above CACFP reimbursement:</b> This includes: <ul style="list-style-type: none"> <li>○ Meals and snacks (supplies)</li> <li>○ Paper products (supplies)</li> <li>○ Catering company (purchased services)</li> <li>○ In-house cook (salary and benefits or purchased services)</li> </ul> </li> </ul>

220: Support Services	220: Support Services	220: Support Services
<ul style="list-style-type: none"> <li>● 221 Improvement of Instruction</li> <li>● 221 Early Childhood Specialist</li> <li>● 221 In-service training supplies</li> <li>● 221 Conferences, workshops, and training: <ul style="list-style-type: none"> <li>○ ISD training</li> <li>○ Training from another source</li> <li>○ Conferences (ex. early childhood conference)</li> <li>○ In house training</li> <li>○ Training supplies</li> </ul> </li> <li>● 221 Travel expenses related to professional development: <ul style="list-style-type: none"> <li>○ Mileage</li> </ul> </li> <li>● 221 Online Program Evaluation Tool Subscription(s): <ul style="list-style-type: none"> <li>○ Classroom COACH</li> </ul> </li> <li>● 221 Comprehensive Curriculum resources: <ul style="list-style-type: none"> <li>○ Tools for the curriculum your center uses</li> </ul> </li> <li>● 221 NAEYC or other memberships</li> </ul>	<ul style="list-style-type: none"> <li>● 225 Classroom technology materials for adult use: <ul style="list-style-type: none"> <li>○ Technology that supports teaching staff</li> <li>○ Computers</li> <li>○ Printers</li> <li>○ Programs/app subscriptions</li> <li>○ Tablet/iPads</li> </ul> </li> <li>● 226 Program Coordinator: The person responsible for: <ul style="list-style-type: none"> <li>○ Overseeing center operation</li> <li>○ Reviewing classroom binders</li> <li>○ Monitoring program compliance</li> <li>○ Organizing field trips</li> <li>○ The person who does ordering for the classroom such as supplies and materials (monitoring GSRP expenditures)</li> <li>○ Coordinating food services (purchasing food, setting up catering services, and being responsible for CACFP)</li> <li>○ Paperwork and submission</li> <li>○ Hiring, evaluating, and supporting staff</li> <li>○ Maintain staff records</li> <li>○ Maintain student records</li> <li>○ MSDS reporting or submitting 3 times a year</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>● 227 Developmental screener materials/ongoing child assessment: <ul style="list-style-type: none"> <li>○ Creative Curriculum</li> <li>○ SmartTeach</li> <li>○ ASQ</li> </ul> </li> </ul>

<b>230: Support Services</b>	<b>240: Support Services</b>	<b>250: Support Services: Business</b>
<ul style="list-style-type: none"> <li>● <b>232 Office Supplies:</b> Materials used to conduct daily center business</li> </ul>	<ul style="list-style-type: none"> <li>● <b>241 Local Program Administrator:</b> Any agreed-upon duties as listed in 226</li> <li>● <b>241 Local Support Staff:</b> <ul style="list-style-type: none"> <li>○ Secretarial duties</li> <li>○ Assisting program administrators as needed</li> <li>○ Receptionist duties</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>● <b>252 Fiscal Services:</b> <ul style="list-style-type: none"> <li>○ Company issuing paychecks (purchased services)</li> <li>○ Company/Financial advisor (purchased services)</li> <li>○ Person on staff responsible for the accountability of the budget (salaries and benefits)</li> </ul> </li> <li>● <b>257 Printing</b> <ul style="list-style-type: none"> <li>○ Usage of in-house copy machine/printer</li> <li>○ Copy paper</li> <li>○ Maintenance of equipment</li> <li>○ Outside printing (ex. UPS/FedEx)</li> </ul> </li> </ul>

260: Operation and Maintenance	260: Operation and Maintenance	260: Operation and Maintenance
<ul style="list-style-type: none"> <li>● <b>261 Operating Building Service:</b> All function codes under this category will charge GSRP the percentage determined in the facility operational costs</li> <li>● <b>261 Rent:</b> Monthly amount determined by the lease <ul style="list-style-type: none"> <li>○ A copy of the lease must be kept in the inside pocket of the fiscal binder</li> </ul> </li> <li>● <b>261 Utilities:</b> Must have actual copies and invoices from the following: <ul style="list-style-type: none"> <li>○ DTE</li> <li>○ Consumers Energy</li> <li>○ Water/Sewer Bill</li> </ul> </li> <li>● <b>261 Telephone:</b> Must have actual copies and invoices from the following: <ul style="list-style-type: none"> <li>○ AT&amp;T</li> <li>○ Comcast</li> <li>○ Charter Spectrum</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>● <b>261 Building Maintenance:</b> <ul style="list-style-type: none"> <li>○ Person on staff responsible for the upkeep of the interior and exterior of the building</li> <li>○ Person on staff responsible for any building maintenance</li> <li>○ Company responsible for the cleaning of the building</li> <li>○ Company responsible for the landscape, snow removal, and upkeep of the exterior</li> <li>○ Company responsible for carpet cleaning</li> </ul> </li> <li>● <b>261 Custodial supplies:</b> Any supplies consisting of the following: <ul style="list-style-type: none"> <li>○ Toilet paper</li> <li>○ Paper towel</li> <li>○ Garbage bags</li> <li>○ Cintas (cleaning company that cleans sheets and towels, etc.)</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>● <b>261 Licensing Fees and/or inspections:</b> Programs that are up for licensing during the school year</li> <li>● <b>261 Insurance:</b> Building Insurance</li> <li>● <b>261 Student Insurance:</b> Many policies are inclusive of building and student insurance</li> <li>● <b>266 Security services</b></li> <li>● <b>266 Security system fees:</b> <ul style="list-style-type: none"> <li>○ Installation</li> <li>○ Maintenance updates</li> <li>○ Cameras</li> </ul> </li> </ul>

270: Pupil Transportation	280: Support Services	310: Community Services	450: Facilities Acquisition,
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Services			Construction and Improvements
<ul style="list-style-type: none"> <li>● <b>271 Field trip transportation:</b> Usage of outside bus services that transport students, staff, and parents to and from field trips.</li> </ul>	<ul style="list-style-type: none"> <li>● <b>282 Marketing:</b> To promote the program <ul style="list-style-type: none"> <li>○ Direct mailing</li> <li>○ Advertising (news media)</li> <li>○ Personal contact</li> <li>○ Signs/banners</li> <li>○ Window painting</li> </ul> </li> <li>● <b>282 Recruitment for staff:</b> <ul style="list-style-type: none"> <li>○ Indeed</li> <li>○ Recruitment services</li> </ul> </li> <li>● <b>283 Fingerprinting, TB testing and other background checks:</b> Staff will be reimbursed if agreed that GSRP funds are paying</li> <li>● <b>284 Support Services Technology:</b> Outside source that supports center technology</li> <li>● <b>285 MSDS Reporting:</b> If center reports their own MSDS</li> </ul>	<ul style="list-style-type: none"> <li>● <b>311 Family and Parent Activities:</b> <ul style="list-style-type: none"> <li>○ End of year celebration</li> <li>○ Family activities</li> <li>○ Materials for families</li> </ul> </li> <li>● <b>311 Family Participation Group:</b> Meetings twice a year with parents <ul style="list-style-type: none"> <li>○ Snacks</li> <li>○ Speaker</li> <li>○ Books</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>● <b>452 Playground Maintenance:</b> Upkeep on the outdoor playground area <ul style="list-style-type: none"> <li>○ Adding mulch</li> <li>○ Adding ground cover</li> <li>○ Landscape</li> </ul> </li> <li>● <b>452 Playground Equipment:</b> Installing large playground equipment outdoors, adding playground equipment for centers having a gross motor room/gym <ul style="list-style-type: none"> <li>○ Bikes/scooters</li> <li>○ Wagons</li> <li>○ Sand/water tables</li> <li>○ Outdoor tables</li> <li>○ Playground structures</li> </ul> </li> <li>● <b>450 Existing Building Improvements:</b> <ul style="list-style-type: none"> <li>○ Plumbing issues</li> <li>○ Carpeting replacements</li> <li>○ Painting</li> <li>○ Unforeseen building issues</li> </ul> </li> <li>● <a href="#"><u>Capital improvement requirements may apply</u></a></li> </ul>

**GSRP Staff Responsibility Descriptions**

**Responsibilities for Staff Other Than Leads and Associates**

It is imperative that all identified staff within the GSRP grant. You will need a list of all persons working in your GSRP program. All staff must have adhered to the requirements from LARA Licensing: fingerprinted, TB tested, and criminal background check. Below is the template of the GSRP staff responsibility form that must be completed at the beginning of every year, and provided to the ECC. Any changes in GSRP staff throughout the year must be communicated to your ECC and associate superintendent of finance with budget submission and adjusted with your GSRP staff responsibility template.

**Responsibility descriptions for GSRP**

Center: \_\_\_\_\_

<b>Name and Title</b>	
<b>Function Code</b>	
<b>FTE</b>	
<b>Responsibility</b>	
<b>Name and Title</b>	
<b>Function Code</b>	
<b>FTE</b>	
<b>Responsibility</b>	

**Facility Operational Costs**



Prior to creating your FY25 budget, the following information must be available to calculate the percentages used for GSRP:

- Square footage of the GSRP classroom(s)
- Square footage of the shared playground (number of programs at your center that use the playground)
- Square footage of the entire building and entire playground

Following are some areas that will use percentage paid by GSRP funds:

- Operational cost (#260)
- Fiscal services (#252)
- Playground equipment (#452)

Template to Determine Building Costs

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Great Start School Readiness Facility Operational Costs												
2	Calculation for												
3	Entered as YYYY-YYYY												
4	<i>This worksheet was developed to be used to determine the proper share of building costs that are attributable to GSRP.</i>												
5	Subrecipient:												
6	1.) Square footage of classrooms used, playground only used by												
7	Great Start School Readiness Program.												
8	divided by												
9	2.) Total square footage of the building and playground area if only												
10	used for Great Start School Readiness Program.												
11													
12	3.) Percentage allowed based on the above specified square footage.												
13	0.00												
14	4.) Allowable expenditures for Operating Building Services Function Code												
15	261 Final Expenditures for the period ending												
16	Entered as Month - Year												
17	a.) Custodial salary and fringes for the building in use:												
18	b.) Electrical usage for building in use:												
19	c.) Gas (heating) usage for building in use:												
20	d.) Water usage for building in use:												
21	e.) Sewer usage costs for facility in use:												
22	f.) cleaning supplies and materials for building in use:												
23	g.) Property and liability costs for facility in use:												
24	h.) Maintenance costs for facility in use:												
25	i.) Grounds costs for maintaining the facility in use:												
26	j.) Licensing fees or costs for facility in use:												
27	k.) Classroom telephone charges for facility in use:												
28	Total Expenditures												
29	-												
30	5.) Take percentage listed above and multiple it by the above listed												
31	total expenditures.												
32													
33	0.00 x 0 equals \$ 0.00												
34	Allowable building cost reimbursement.												
35	refund amount												

## Description of The Use of Funds

### 70% of the budget for the betterment of the program

*This will ensure funds are used in an allowable, reasonable, and necessary way while keeping in mind the ultimate goal is to provide high-quality preschool for our youngest learners.*

#### 118 Lead and associate teacher (teaching teams)

- The lead teacher and associate should be paid a wage aligned with their responsibilities and educational background.

#### 118 Other classroom staff

- The person assigned to substitute and/or fill in for breaks.

#### 118 Consumables, furniture, and student technology

- Items purchased for the classroom are a necessity in providing an enhanced learning experience for the students.

#### 118 Field trips

- Part of the GSRP program supports new experiences and adventures for the students. These could include any of the following: in-house field trips, guest speakers, and off-site excursions.

#### 118 Food

- Costs incurred for meals and snacks for the students and adults that are not covered by CACFP, NSL program

#### 118 Home visit mileage

- Mileage to and from a student's home twice a year.

#### 221 Conferences and training

- Teaching staff must be continually updated on new strategies that can be implemented in the classroom. These opportunities must be connected to curriculum, assessments, developmental screening, and/or play-based learning practices.

#### 225 Classroom tech for adult use

- The teaching staff must have access to a computer and/or tablet to complete their SmartTeach and communicate with parents and ECS.

#### 271 Field trip transportation

- If a field trip is off-site, this function code can be used to pay for transportation to and from the field trip.

#### 282 Marketing, advertising, promotion of programs, and recruitment

- This is necessary to promote the program and recruit qualified staff above and beyond MAISD efforts.

#### 452 Playground equipment and maintenance

- Outdoor and in-house gross motor rooms need to be furnished with age-appropriate materials to enhance gross and fine motor skills for children.
- Materials on the ground (mulch and/or rubber surfacing) for the safety of the children are imperative.

## Budget Headings

GSRP funds are appropriated annually based on the State of Michigan's fiscal year; October 1 through September 30. The funds are to be used efficiently and effectively while maintaining compliance with grant requirements.

**FTE:** An employee's status based on full or part-time

For example, a full time GSRP employee is 1, staff that are part-time is .50, and staff that fill in as needed may be .25

**Salaries 1000:** The amount determined by the program director or owner to be paid per hour or as a yearly salary.

**Benefits 2000:** Taxes that are paid by GSRP and in some cases inclusive of a 401k and/or medical benefits.

**Purchased Services 3000, 4000:** Amount paid to a company (ex. ADP, snow removal, landscaping, utilities, rent, and marketing) or staff person that is issued a direct check not in the salary and benefits package (independent contractor for example).

**Supplies and Materials 5000:** Purchases made (consumables, furniture, food, and custodial supplies).

**Capital Outlay:** Single purchases that are above \$5,000. Paperwork must be submitted for approval prior to purchase. (see page 13 for future information).

## Fiscal Review of the Budget Quarterly Monthly

The importance of the review for GSRP at a minimum quarterly budget is to help programs be aware of their funding amounts.

- All receipts or invoices for purchases need to be saved (keep a copy for your records)
- Proof of salaries and benefits for all staff need to be saved (keep a copy for your records)
- Proof of paid utilities needs to be entered (according to the percentage used for GSRP)
- All proof (receipts, invoices, and/or purchase orders) must be kept for seven years, at the MAISD and at your site

By the end of the fiscal year, you must have your financials calculated, billed, and expenditures available for review. Everything that was spent throughout the months must be validated with receipts/invoices/proof of salaries and a system indicating that the expenditures were actually paid. The expenditures compiled each month must be listed in the appropriate line on your documentation budget. Only GSRP-related expenses may use GSRP dollars. Documentation **MUST** reflect evidence of GSRP related expenses.

## Capital Outlay

Capital Outlay refers to an individual item or a project that costs in excess of \$5,000 for example:

- Renovation projects
- Playground equipment
- Flooring
- Construction labor

Any purchase that is \$5,000+ must be requested prior to the cost being incurred.

[GSRP Implementation Manual Capital Outlay Form](#)

## Transportation

Transportation funding is an additional budget of the GSRP allocation (if necessary)

Transportation services include:

- Cost for child safety restraint systems
- Additional or extended bus routes/bus runs/mileage
- Fuel
- Vehicle maintenance or modifications
- Driver and bus aides

## Final Expenditures, Carryover, and New Budgets

**Final Expenditure Reports (FER)** *Prior year budget and how the funds have been spent*

**To complete your final expenditure you will need:**

- All receipts (must be legible)
  - Function codes, descriptions, and percentages on each receipt
  - Provide all final invoices to the associate superintendent of finance
    - Tricia Root [troot@maisd.com](mailto:troot@maisd.com)

**Carryover** *After you complete your final expenditure, the remaining funds will be recouped by the MAISD*

- **No carryover is allowed**

**Upcoming Fiscal Year Budget**

- New budgets are completed each year
- Using the current year allocations
- An in-person meeting is available upon request for fiscal support.

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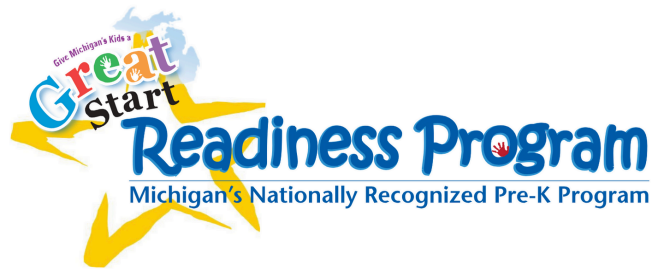
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It is the policy of MAISD that no person shall be subjected to discrimination in any educational program, service, or activity that it provides, nor in any employment for which it is responsible. As such, MAISD and its Board of Education does not discriminate on the basis of race, color, national origin, gender (including orientation or transgender identity), disability, age, religion, military status, ancestry, or genetic information. Inquiries related to discrimination should be directed to MAISD Superintendent at 621 New Street, PO Box 367, Stanton MI 48888 or phone at 989-831-5261.