

FUNCTION AND OBJECT CODES

The Workforce Preparation Grant (WPG) software will be provided for use in development and management of this grant. Hard copies of budget forms are included for use as worksheets in budget development. All proposed expenditures are categorized by function and object codes as specified in the *Illinois Program Accounting Manual*. The WPG software contains function and object codes generally applicable for this grant. It will allow entries to be added in categories titled "other", if the choices listed do not fit a proposed expenditure. All budget entries coded as "other" must be fully explained and are subject to consultant review and approval.

For purposes of this grant, expenditures are limited to support of the following activities as defined in the Appendix:

- 1. Secondary CTE quality instructional programs and related activities;**
- 2. System administration, coordination and technical assistance; and**
- 3. Tech Prep, Work-Based Learning and Elementary Career Development.**

Function Codes

Seven broad function codes are used to classify all expenditures associated with the Career and Technical Education Improvement Grant. The functions and their descriptions are as follows:

- 1000 "Instruction"** - Instruction provided to develop the knowledge, skills, and attitudes needed for employment in an occupational area.
- 2120 "Guidance Services"** - The salary of special populations coordinator, secretary, placement coordinator and related placement expenses such as travel, office supplies, telephone, and postage.
- 2210 "Improvement of Instruction Services"** - Activities that are designed primarily for assisting CTE instructional staff in planning, developing, and evaluating the instructional process.
- 2300 "General Administration"** - Activities concerned with establishing and administering policy in connection with operating the System.
- 2520 "Fiscal Services"** - Activities concerned with fiscal operations of the System. This function includes budgeting, receiving and disbursing, bookkeeping, financial accounting, payroll, inventory control, and internal auditing.
- 2540 "Operation and Maintenance of Plant Services"** - Activities concerned with keeping the physical plant (i.e., grounds, buildings, and equipment) in an effective and safe working condition.
- 4100 "Payments to Other Governmental Units"** Payments made from the regional system to another LEA for services provided by an LEA.

Object and Sub-Object Codes

Object codes from the State Board of Education's *Illinois Program Accounting Manual* have been provided below and on the budget pages. Any proposed expenditure not covered by this list should be identified by the appropriate object code as listed in the *Illinois Program Accounting Manual* and added where appropriate to the budget.

- 100 "Salaries"** - Amounts paid to permanent, temporary or substitute employees on the payroll of the LEA.
 - 110 "Regular Salaries"** - Full-time, part-time, and prorated portions of the costs for work performed by employees of the LEA who are considered to be in positions of a permanent nature.
 - 111 "Salaries - Administrator/Director"** - Payment for administrator/director who supervises the program and is an employee of the LEA.
 - 112 "Salaries - Special Populations Coordinator"** - Payment for coordinator who is an employee of the LEA.
 - 113 "Salaries - Secretary"** - Payment for secretary who works with the System administrator, special populations coordinator, or placement coordinator and is an employee of the LEA.
 - 114 "Salaries - Interpreters"** - Payment for interpreters who are employees of the LEA.
 - 115 "Salaries - Tutors and Notetakers"** - Payment for tutors and notetakers who are employees of the LEA.
 - 116 "Salaries - Placement Coordinator"** - Payment for a placement coordinator who is an employee of the LEA.
 - 117 "Salaries - Teacher Aide/Paraprofessional"** - Payment for a teacher aide/paraprofessional who is an employee of the LEA.
 - 119 "Salaries - Bookkeeper"** - Payment for bookkeeper who is an employee of the LEA.
 - 120 "Temporary Salaries"** - Full-time, part-time, and prorated portions of the costs for work performed by employees of the LEA who are hired on a temporary or substitute basis to perform work in temporary positions.
 - 130 "Overtime Salaries"** - Amounts paid to employees of the LEA in permanent or temporary positions for work performed in addition to the normal work period for which the employee is compensated under Regular Salaries or Temporary Salaries.

- 200 "Employee Benefits"** - Amounts paid by the LEA on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefits, and while not paid directly to the employees, nevertheless are part of the cost (to the applicable functional areas). Included are employee benefits such as payments for SURS, IMRF, FICA, Medicare, life insurance, and medical insurance.
- 300 "Purchased Services"** - Amounts paid for personal services rendered by personnel who generally are not on the payroll of the LEA and other services that the LEA may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided to assist in obtaining the desired results.
- 314 "Professional Services Consultants/Instructional"** - Services provided by consultants in support of quality instructional programs or activities and teacher stipends.
- 316 "Data Processing/Computer Time"** - Services performed by persons, organizations, or agencies to provide data processing or computer time.
- 317 "Audit/Financial Services"** - Services performed by auditors, accountants or firms providing auditing or financial services to the LEA.
- 318 "Legal Services"** - Services rendered in connection with providing counseling and legal services to the LEA.
- 319 "Other Professional and Technical Services"** - Services that are professional and technical in nature and that have not been classified above such as special populations coordinator, placement coordinator, secretary, and public relations services.
- 323 "Repairs and Maintenance Services"** - Expenditures for repairs and maintenance services not provided directly by LEA personnel. This includes contracts and agreements covering the upkeep of quality instructional equipment.
- 325 "Rentals"** - Expenditures for leasing or renting supplies, land, buildings, and equipment for both temporary and long-range use of the LEA.
- 332 "Travel"** - Expenditures for transportation, meals, hotel, and other expenses associated with traveling or business for the LEA. Payments for "per diem" in lieu of reimbursement for subsistence (room and board) also are charged here.
- 333 "Food-Related Expenditures"** - Expenditures for food service for functions directly related to the grant. [See Financial Management Handbook, section 3.]
- 340 "Communication-Telephone, Postage"** - Services provided by persons or businesses to assist in transmitting and receiving messages or information. This

category includes telephone and telegraph services as well as postage machine rental and postage.

- 350 "Advertising"** - Expenditures for printed or broadcasted announcements in professional periodicals and newspapers or on radio and television networks related to the operation of grant projects. Costs for professional fees for advertising or public relations services are not recorded here, but are charged to professional services.
- 360 "Printing and Binding"** - Expenditures for job printing and binding, usually according to specifications of the LEA. This includes the design and printing of forms and posters as well as printing and binding of regional system publications. Preprinted standard forms are not charged here, but are recorded under Supplies and Materials.
- 370 "Water/Sewer Services"** - Expenditures to a utility company for water and sewage services.
- 380 "Insurance - Workers' and Unemployment Compensation, Liability (other than employee benefits)"** - Expenditures for workers' compensation insurance and unemployment compensation insurance. (Payments for insurance such as health, life, and dental are employee benefits and are charged under the "200" Objects - Employee Benefits).
- 391 "Photocopying"** - Expenditures for duplicating materials directly related to grant projects.
- 400 "Supplies and Materials"** - Amounts paid for material items of an expendable nature 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 or substances.
- 414 "Curriculum/Supplemental Materials"** - Expenditures for materials that supplement the curriculum.
- 440 "Periodicals"** - Expenditures for periodicals and newspapers for general use. A periodical is defined as any publication appearing at regular intervals of less than a year and continuing for an indefinite period.
- 460 "Energy - Heat"** - Expenditures for energy costs, including electricity, gas, oil, coal, gasoline, and other services or supplies related to energy and/or utility costs from a private utility service or public supply company. Included are the transportation costs involved in securing these products or services.
- 470 "Software"** - Expenditures for the purchase of computer software.

- 500 "Capital Outlay"** - Expenditures for the acquisition of fixed assets or additions to fixed assets. Included are expenditures for initial equipment, additional equipment, and replacement of equipment.
- 541 "Instructional Equipment"** - Tangible, nonexpendable, property (equipment) of a more or less permanent nature which is useful in carrying on the operation of the program or project with a unit cost of \$500 or more.
- 542 "Special Adapted Equipment/Devices"** - Tangible, nonexpendable, property (special equipment or devices) of a more or less permanent nature which assists disabled students to succeed in their program of study with a unit cost of \$500 or more.
- 543 "Office Equipment"** - Tangible, nonexpendable, property of a more or less permanent nature used to support administrative services with a unit cost of \$500 or more.
- 700 "Transfers"**- This object category does not represent a purchase; rather, it shows that funds have been transferred in some manner. Included here are transactions for moving money from one fund to another and for transmitting flow-through funds to another LEA.
- 720 "Transits"** - This category represents flow-through funds that one LEA receives and then transfers to one or more other LEAs. Each such transfer requires that a local budget be submitted as part of the grant application.