

EVEN START FAMILY LITERACY — BUDGET WORKSHEET
-Use Whole Dollars ONLY-

| Function | Expenditure Account | Salaries (Obj. 100s) | Benefits (Obj. 200s) | Purchased Services (Obj. 300s) | Supplies & Materials (Obj. 400s) | Cap. Outlay (Obj. 500s) | Non-Capitalized Equipment (Obj. 700s) |
|----------|---------------------------------|---|--|---|---|--|---|
| 1000 | Instruction | <ul style="list-style-type: none"> ▪ Teachers ▪ Substitutes ▪ Paraprofessionals ▪ Tutors | <ul style="list-style-type: none"> ▪ TRS ▪ FICA ▪ IMRF ▪ Medical/Health Insur. ▪ Life Insurance ▪ Medicare | <ul style="list-style-type: none"> ▪ Worker's Comp ▪ Unemployment Comp. ▪ Equip. Maint. & Repair ▪ In-District Travel ▪ Field Trip Fees ▪ Software Licenses for Student Instruction | <ul style="list-style-type: none"> ▪ Software ▪ Maps ▪ Consumable Supplies ▪ Books ▪ Workbooks ▪ Charts ▪ Equipment < \$500 | <ul style="list-style-type: none"> ▪ Equipment & Furniture > \$500 (Related directly to project instruction) | <ul style="list-style-type: none"> ▪ Equipment & Furniture >\$500/unit but less than capitalized threshold set by District (Must have a BOARD APPROVED threshold for equipment costs to use this object.) |
| 2110 | Attend. & Social Work Services | <ul style="list-style-type: none"> ▪ Social Worker | <ul style="list-style-type: none"> ▪ Related Benefits | <ul style="list-style-type: none"> ▪ Social Worker (Non-Fiscal Agency employee) | <ul style="list-style-type: none"> ▪ Related Supplies | | |
| 2130 | Health Services | <ul style="list-style-type: none"> ▪ Nurse | <ul style="list-style-type: none"> ▪ Related Benefits | <ul style="list-style-type: none"> ▪ Health Care Provider (Non-Fiscal Agency employee) | <ul style="list-style-type: none"> ▪ Related Supplies | | |
| 2140 | Psychological Services | <ul style="list-style-type: none"> ▪ Psychologist ▪ Psychiatrist | <ul style="list-style-type: none"> ▪ Related Benefits | <ul style="list-style-type: none"> ▪ Psychologist/Psychiatrist (Non-Fiscal Agency employee) | <ul style="list-style-type: none"> ▪ Psychological Tests ▪ Related Supplies | | |
| 2150 | Speech Path. & Audio. Serv. | <ul style="list-style-type: none"> ▪ Speech Therapist | <ul style="list-style-type: none"> ▪ Related Benefits | <ul style="list-style-type: none"> ▪ Speech Therapist (Non-Fiscal Agency employee) | <ul style="list-style-type: none"> ▪ Related Supplies | | |
| 2210 | Improve. Of Instruction (Staff) | <ul style="list-style-type: none"> ▪ Planning time for staff (over & above regular salaries) ▪ Subs for Staff Development | <ul style="list-style-type: none"> ▪ Related Benefits | <ul style="list-style-type: none"> For Staff Development: ▪ Registration fees ▪ Meals ▪ Mileage ▪ Hotel Accommodations | <ul style="list-style-type: none"> ▪ Supplies & Materials for Inservice Workshops | | |
| 2300 | General Administration | <ul style="list-style-type: none"> ▪ Administrator ▪ Director ▪ Secretary/Clerical | <ul style="list-style-type: none"> ▪ Related Benefits | <ul style="list-style-type: none"> ▪ Audit Fee (Prorated) ▪ Workman's Comp. ▪ Unemployment Comp. ▪ Equip. Repair & Maint. ▪ Postage | <ul style="list-style-type: none"> ▪ Administrative Supplies & Materials ▪ Consumable Admin. Supplies & Materials | | |

| Function | Expenditure Account | Salaries (Obj. 100s) | Benefits (Obj. 200s) | Purchased Services (Obj. 300s) | Supplies & Materials (Obj. 400s) | Cap. Outlay (Obj. 500s) | Non-Capitalized Equipment (Obj. 700s) |
|----------|---|---|--|---|---|-------------------------|---------------------------------------|
| 2540 | Oper. & Maint. Of Plant Serv. | <ul style="list-style-type: none"> ▪ Janitor ▪ Custodian ▪ Security | <ul style="list-style-type: none"> ▪ Related Benefits | <ul style="list-style-type: none"> ▪ Rent ▪ Custodial (Contract) ▪ Lease for Site ▪ Sanitation Services ▪ Telephone | <ul style="list-style-type: none"> ▪ Cleaning Supplies ▪ Utilities (energy) | | |
| 2550 | Pupil Transportation Services (Students Only) | <ul style="list-style-type: none"> ▪ Bus Driver ▪ Transportation Aides | <ul style="list-style-type: none"> ▪ Related Benefits | <ul style="list-style-type: none"> ▪ Contractual Bus Service ▪ Mileage reimbursement for students ▪ Transportation Costs for Field Trips | <ul style="list-style-type: none"> ▪ Gas ▪ Oil ▪ Other Related Supplies | | |
| 2560 | Food Services (Students Only) | <ul style="list-style-type: none"> ▪ Cook ▪ Kitchen Aides | <ul style="list-style-type: none"> ▪ Related Benefits | <ul style="list-style-type: none"> ▪ Catering Services | <ul style="list-style-type: none"> ▪ Food ▪ Snacks ▪ Other Related Supplies | | |
| 2620 | Planning, Research, Development & Evaluation Services | <ul style="list-style-type: none"> ▪ Data Entry | <ul style="list-style-type: none"> ▪ Related Benefits | <ul style="list-style-type: none"> ▪ Contractual Evaluation Service ▪ Travel for Evaluators | | | |
| 3000 | Community Services* | <ul style="list-style-type: none"> ▪ Parent Coordinator ▪ Parent Educator ▪ Even Start Coordinator ▪ Child Care Employees | <ul style="list-style-type: none"> ▪ Related Benefits | <ul style="list-style-type: none"> ▪ Worker's Comp ▪ Unemployment Comp. ▪ In-District Travel ▪ Guest Speaker for Parent Meetings ▪ (Contractual) Food Services for Parent Activities, Interactive Literacy Activities, ▪ Child Care | <ul style="list-style-type: none"> ▪ Parental Materials & Supplies ▪ Food and Snacks for Parent Activities, Interactive Literacy Activities | | |
| 4000 | Payment to Other Districts and Governmental Units | | | <ul style="list-style-type: none"> ▪ Services by school district, college or ROE/ISC | | | |

*If non-public school students are served, the costs should be included in this function.
Please note: Indirect costs are not allowable in the federal share or the local match.

Kim Lewis
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217/782-5256

DEFINITIONS OF BUDGET FUNCTIONS

| Function Number | FUNCTION |
|-----------------|---|
| 1000 | <u>Instruction</u> - The teaching of students or the interaction between teacher and students. A teacher may be provided for students in a school classroom, in another location such as a home or hospital, and other learning situations such as those involving co-curricular activities. Included here are the activities of aides or assistants of any type that assist in the instructional process. |
| 2110 | <u>Attendance and Social Work Services</u> - Activities for the improvement of students' attendance, such as prompt identification of patterns of nonattendance and early action on the problem. Social work activities dealing with the problems of students which involve the home, school, and community. |
| 2130 | <u>Health Services</u> - Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nurse services. |
| 2140 | <u>Psychological Services</u> - Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about pupil behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluation, and planning and managing a program of psychological services, including psychological counseling for students, staff, and parents. |
| 2150 | <u>Speech Pathology and Audiology Services</u> - Activities which have as their purpose the identification, assessment, and treatment of children with impairments in speech, hearing, and language. |
| 2210 | <u>Improvement of Instruction Services</u> - Activities which are designed primarily for assisting instructional staff in planning, developing, and evaluating the instructional process. Included are instructional and curriculum development services and instructional staff training services. |
| 2300 | <u>General Administration</u> - Activities concerned with establishing and administering policy in connection with operating the local education agency. |
| 2540 | <u>Operation and Maintenance of Plant Services</u> - Activities concerned with keeping the physical plant (i.e., grounds, buildings, and equipment) in an effective and safe working condition. This includes activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools or funded agency. |
| 2550 | <u>Pupil Transportation Services</u> - Activities concerned with conveying students to and from schools as provided by Article 29 of the School Code. It includes trips between home and school and trips to school activities. |
| 2560 | <u>Food Services</u> - Those activities concerned with providing food to students and staff in a school or LEA. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food. |
| 2620 | <u>Planning, Research, Development, and Evaluation Services</u> - Those activities, on a system wide basis, associated with conducting and managing programs of planning, research, development, and evaluation. |
| 3000 | <u>Community Services</u> - Services provided by the LEA for the community as a whole or some segment of the community, such as community recreation programs, civic organization activities, public libraries, programs of custody and child care, welfare services, non-public school student services, and home/school services. |

- 4000 **Payments to Other Districts and Governmental Units** - Payments to LEAs, generally for tuition, transportation and all other services rendered to pupils residing in the paying LEA. Where a nonoperating district pays an operating district for the education of pupils, the nonoperating district records such payments here. Flow-through funds - where payment is received by an LEA and a portion is transferred to one or more other LEAs - use object 600. (Expenditures in this function are not counted in state expenditure totals.)
- Payments for Regular Programs
 - Payments for Special Education Programs
 - Payments to University/College Programs
 - Payments for Career & Technical Ed Programs
 - Payments for Community College Programs
 - Other Payments to Governmental Units

DEFINITIONS OF BUDGET OBJECTS

| Object Number | Object |
|---------------|---|
| 100 | <u>Salaries:</u> Amounts paid to permanent, temporary or substitute employees on the payroll of the local education agency (LEA). This includes gross salary for personal services rendered while on the payroll of the LEA |
| 200 | <u>Employee Benefits:</u> Amounts paid by the LEA on behalf of employees; these amounts are not included in the gross salary, but are over and above. |
| 300 | <u>Purchased Services:</u> Amounts paid for personal services rendered by personnel who are not on the payroll of the LEA and other services which 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 in order to obtain the desired results. |
| 400 | <u>Supplies and Materials:</u> 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. |
| 500 | <u>Capital Outlay:</u> Expenditures for the acquisition of fixed assets or additions to fixed assets. |
| 700 | <u>Non-capitalized Equipment:</u> Items that would be classified as capital assets except that they cost less than the capitalization threshold but more than the \$500 minimum value established for purposes of calculating per capita cost pursuant to Section 18-3 of the School Code [105 ILCS 5/18-3]. |

* Definitions are from the Illinois Program Accounting Manual
 (For further information, see <http://www.isbe.state.il.us/sfms/html/ipam.htm>)