

## Appendix E: Detailed Function and Object Descriptors and Sub-Categories

From Title 23 Illinois Administrative Code-Part 100

### Detailed Function Descriptors and Sub-Categories

Function: The action or purpose for which a person or thing is used or exists. This includes activities or actions which are performed to accomplish the objectives of the project.

FUNCTION	DESCRIPTORS & SUB-CATEGORIES
1000	<p><b>Instruction:</b> The teaching of pupils or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom in another location such as a home or hospital, and other learning situations such as those involving cocurricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or assistants of any type that assist in the instructional process.</p> <ul style="list-style-type: none"> <li>-Regular Programs</li> <li>-Special Education Programs</li> <li>-Remedial and Supplemental Programs</li> <li>-Pre-K Programs</li> <li>-Summer School Programs</li> <li>-Bilingual Programs</li> <li>-Truants' Alternative and Optional Programs</li> <li>-Career &amp; Technical Ed Programs</li> </ul>
2110	<p><b>Attendance &amp; Social Work Services:</b> Activities for the improvement of pupils' attendance at school and the performance of school social work activities dealing with the problems of pupils which involve the home, school and community.</p> <ul style="list-style-type: none"> <li>-Service Area Direction*</li> <li>-Attendance Services</li> <li>-Social Work Services</li> <li>-Pupil Accounting Services</li> <li>-Other Attendance and Social Work Services</li> </ul>
2120	<p><b>Guidance Services:</b> The activities of counseling with pupils and parents, providing consultation with other staff members on learning problems, evaluating the educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance and working with other staff members in planning and conducting guidance programs for pupils.</p> <ul style="list-style-type: none"> <li>-Service Area Direction*</li> <li>-Counseling Service</li> <li>-Appraisal Services</li> <li>-Information Services</li> <li>-Record Maintenance Services</li> <li>-Placement Services</li> <li>-Other Guidance Services</li> </ul>
2130	<p><b>Health Services:</b> Physical and mental health services which are not direct instruction. Included are activities that provide pupils with appropriate medical, dental and nurse services.</p> <ul style="list-style-type: none"> <li>-Service Area Direction*</li> <li>-Medical Services</li> <li>-Dental Services</li> <li>-Nurse Services</li> <li>-Other Health Services</li> </ul>
2140	<p><b>Psychological Services:</b> 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 pupils as indicated by psychological tests and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for pupils, staff and parents.</p> <ul style="list-style-type: none"> <li>-Service Area Direction*</li> <li>-Psychological Testing Services</li> <li>-Psychological Counseling Services</li> <li>-Psychotherapy Services</li> <li>-Other Psychological Services</li> </ul>
2150	<p><b>Speech Pathology and Audiology Services:</b> Activities which have as their purpose the identification, assessment and treatment of children with impairments in speech, hearing and language.</p> <ul style="list-style-type: none"> <li>-Service Area Direction*</li> <li>-Speech Pathology Services</li> <li>-Audiologist Services</li> <li>-Other Speech Pathology and Audiology Services.</li> </ul>
2210	<p><b>Improvement of Instruction Services:</b> Activities which are designed primarily for assisting instructional staff in planning, developing and evaluating the instructional process.</p> <ul style="list-style-type: none"> <li>-Service Area Direction*</li> <li>-Instruction and Curriculum Development Services</li> <li>-Instructional Staff Training Services</li> </ul>
2220	<p><b>Educational Media Services:</b> Activities related to media resource centers and concerned with the use of all teaching and learning resources including hardware and content materials. Educational media are defined as any devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and nonprinted sensory materials.</p> <ul style="list-style-type: none"> <li>-Service Area Direction*</li> <li>-School Library Services</li> <li>-Audio Visual Services</li> <li>-Educational Television Services</li> <li>-Computer-Assisted Instruction Services</li> </ul>

FUNCTION	DESCRIPTORS & SUB-CATEGORIES
2230	<u>Assessment and Testing:</u> Activities carried out for the purpose of measuring individual student achievement. The information obtained is generally used to monitor individual and group progress in reaching district learning goals to compare individual and group performance with national norms established by test publishers.
2300	<u>General Administration:</u> Activities concerned with establishing and administering policy in connection with operating the local education agency. -Board of Education Services -Service Area Direction* -Board Secretary Service -Executive Administration -Board Treasurer Services -Election Services -Staff Relations and Negotiation Services -Special Area Administration
2400	<u>School Administration:</u> Activities concerned with overall administrative responsibility for a single school or a group of schools. -Office of the Principal Services -Other Support Services-School Administration
2510	<u>Direction of Business Support Services:</u> Activities concerned with directing and managing the Business Services Area, such as those usually performed by the Office of the chief school business official or business manager.
2520	<u>Fiscal Services:</u> Activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving and disbursing, bookkeeping, financial accounting, payroll, inventory control and internal auditing. -Budgeting Services -Receiving and Disbursing Funds Services -Payroll Services -Financial Accounting Services -Internal Auditing Services -Property Accounting Services
2530	<u>Facilities Acquisition and Construction Services:</u> Activities concerned with acquisition of land and buildings, remodeling buildings, construction of buildings and additions to buildings, initial installation or extension of service systems and other built-in equipment and improvements to sites. -Service Area Direction* -Land Acquisition and Development Services -Architectural and Engineering Services -Educational Specifications Development Services -Building Acquisition, Construct. and Improve. Services
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 the schools. -Service Area Direction* -Care and Upkeep of Buildings Services -Care and Upkeep of Grounds Services -Care and Upkeep of Equipment Services --Vehicle Servicing and Maintenance Services (Other than student transportation vehicles) -Security Services -Other Operation and Maintenance of Plant Services
2550	<u>Pupil Transportation Services:</u> Activities concerned with conveying pupils to and from school as provided by Article 29 of The School Code. It includes trips between home and school and trips to school activities. -Service Area Direction* -Vehicle Operation Services -Monitoring Services -Vehicle Servicing and Maintenance Services -Other Pupil Transportation Services
2560	<u>Food Services:</u> Those activities concerned with providing food to pupils 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. -Service Area Direction* -Food Preparation and Dispensing Services -Food Delivery Services -Other Food Services
2570	<u>Internal Services:</u> Those activities concerned with buying, storing and distributing supplies, furniture and equipment; those activities concerned with internal duplicating and printing for the school system and the pickup and transporting of cash from school facilities to the central administrative office or bank for control and/or deposit. -Service Area Direction* -Purchasing Services -Warehousing and Distributing Services -Printing, Publishing and Duplicating Services
2610	<u>Direction of Central Support Services:</u> Activities concerned with directing and managing areas which support instructional and support services programs, other than administration. These activities include planning, research, development, evaluation, information, staff, statistical and data processing services.
2620	<u>Planning, Research, Development &amp; Evaluation Services:</u> Those activities, on a systemwide basis, associated with conducting and managing programs of planning, research, development and evaluation for a school system.
2630	<u>Information Services:</u> Those activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers or the general public through direct mailing, the various news media or personal contact. -Service Area Direction* -Internal Information Services -Public Information Services -Management Information Services



## Detailed Object Descriptors and Sub-Categories

Object: Service or commodity obtained as a result of a specific purpose.

OBJECT	DESCRIPTORS & SUB-CATEGORIES
100	<p><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.</p> <ul style="list-style-type: none"> <li>-Regular Salaries</li> <li>-Overtime Salaries</li> <li>-Temporary Salaries</li> </ul>
200	<p><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.</p> <ul style="list-style-type: none"> <li>-Retirement (Teacher Retirement, Municipal Retirement, Federal Insurance Contribution Act [FICA], Medicare Only, Insurance (Life, Medical, Dental).</li> <li>-Tuition Reimbursement.</li> <li>-In rare instances workers/unemployment compensation when purchased to protect individual employees rather than the employer. If applicable, a detailed rationale must be included in any budget detail description.</li> </ul>
300	<p><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.</p> <ul style="list-style-type: none"> <li>-Professional &amp; Technical Services (Professional Services-Administrative, Professional Services-Instructional, Data Processing/ Statistical Services, Audit/Financial Services, Legal Services, Other Professional &amp; Technical Services).</li> <li>-Property Services (Sanitation Services, Cleaning Services, Repairs &amp; Maintenance Services, Rentals, Other Property Services).</li> <li>-Transportation Services (Pupil Transportation, Travel, Other Transportation Services).</li> <li>-Employer Insurance (<b>Workers Compensation/Unemployment Compensation/Liability Insurance</b>) to protect employer.</li> <li>-Communication</li> <li>-Advertising</li> <li>-Printing and Binding</li> <li>-Other Purchased Services</li> <li>-Water/Sewer Service</li> <li>-Software License fee</li> <li>-On-line Services</li> </ul>
400	<p><u>Supplies &amp; 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.</p> <ul style="list-style-type: none"> <li>-General Supplies</li> <li>-Library Books</li> <li>-Warehouse Inventory Adjustment</li> <li>-Software Package</li> <li>-Textbooks</li> <li>-Periodicals</li> <li>-Energy (Bottled Gas, Oil, Coal, Gasoline, Natural Gas, Electricity)</li> <li>-Other Supplies and Materials</li> </ul>
500	<p><u>Capital Outlay</u>: Expenditures for the acquisition of fixed assets or additions to fixed assets.</p> <ul style="list-style-type: none"> <li>-Land</li> <li>-Buildings (Construction, Remodeling or Additions)</li> <li>-Improvements Other Than Buildings</li> <li>-Equipment (Initial Purchase, Replacement or Additional). Other than Transportation</li> <li>-Transportation Equipment</li> <li>-Construction in Progress</li> <li>-Other Capital Outlay</li> </ul>
600**	<p><u>Other Objects</u>: Amounts paid for goods and services not otherwise classified above.</p> <ul style="list-style-type: none"> <li>-Redemption of Principal</li> <li>-Housing Authority Obligations</li> <li>-Judgments</li> <li>-Miscellaneous Objects</li> <li>-Interest</li> <li>-Dues and Fees</li> <li>-Transfers</li> <li>-Student Tuition</li> </ul>
700**	<p><u>Non-Capitalized Equipment</u>: Items that would be classified as capital assets except that they cost less than the capitalization threshold <b>adopted by the school board</b> but more than the \$500 minimum value established for purposes of calculating per capita costs.</p>
800**	<p><u>Termination Benefits</u>: Payments made to terminated or retiring employees as compensation for unused sick or vacation days. <b>NOT AN ALLOWABLE COST ON GRANT BUDGETS (can be included in the indirect cost amount only).</b></p>

\*\* New object descriptors are in effect as of July 1, 2008 (FY09) for the LEAs records. The new object descriptors will be available on the 2010 budget templates for federal and state grant programs.