

DETAILED FUNCTION DESCRIPTORS (examples)
From [Title 23 Illinois Administrative Code – Part 100](#)

FUNCTION	DESCRIPTOR (examples)
1000	<u>Instruction</u> : The teaching of pupils or the interaction between teacher and pupils. Included are activities of aides or assistants who assist in the instructional process. Teaching may occur in classrooms or other learning situations such as those involving curricular activities and may be conducted through a medium such as television, radio, telephone, or correspondence.
2130	<u>Health Services</u> : Physical and mental health services that do not constitute direct instruction. Included are activities that provide pupils with appropriate medical, dental, and nursing services.
2210	<u>Improvement of Instruction Services</u> : Activities for assisting instructional staff in planning, developing, and evaluating the instructional process.
2300	<u>General Administration</u> : Activities concerned with establishing and administering policy in connection with operating the LEA (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 building, on the grounds and in the vicinity of the schools.
2550	<u>Pupil Transportation Services</u> : Activities concerned with conveying pupils to and from school as provided by Article 29 of The School Code [105 ILCS 5/Art. 29]. It includes trips between home and school and trips to school activities.
2560	<u>Food Services</u> : Activities concerned with providing food to pupils and staff in a school or LEA. This services area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.
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 childcare, welfare services, services to nonpublic schools, and home/school services.
4000	<u>Payments to Other Districts and Governmental Units</u> : Payments to other public LEAs. In-state and out-of-state public entities. (Examples: payments to public university/college, payments to public community colleges, payments to Regional Offices of Education/Intermediate Service Centers, payments to Special Education Cooperatives/Education for Employment Centers).
5000	<u>Debt Services</u> : Servicing of the LEA's debts.

DETAILED OBJECT DESCRIPTORS (examples)
From [Title 23 Illinois Administrative Code – Part 100](#)

OBJECT	DESCRIPTOR (examples)
100	<u>Salaries</u> : Amounts paid to permanent, temporary or substitute employees on the LEA's payroll. This includes gross salary for personal services rendered while on the payroll of the LEA.
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 it. Payments such as fringe benefits, while not paid directly to the employees, nevertheless are a part of the cost (to the applicable functional areas). These types of costs are not considered a cost to the board of education function and should not all be charged to one area. These costs apply to the same function number as the cost of the applicable salary.</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <ul style="list-style-type: none"> -Retirement - Retirement -Municipal Retirement (IMRF) - FICA (Federal Insurance Contributions Act for Social Security) -Insurance (examples: Health, Life, Medical, Dental) </div> <div style="width: 45%;"> <ul style="list-style-type: none"> -Medicare only -Tuition reimbursement -“On-behalf” payments </div> </div>
300	<p><u>Purchased Services</u>: Amounts paid for personal services rendered by personnel who are not on the LEA's payroll, and others services the LEA may purchase. While a produce 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> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <ul style="list-style-type: none"> -Professional & Technical Services -Audit/Financial Services -Legal Services -Professional Services-Administrative -Professional Services-Instructional -Professional Employee Training & Development Services -Property Services (EX: services to operate, repair, maintain or rent property owned/ used by the LEA). -Transportation Service -Travel (examples: transportation meals, hotel, and other expenses associated with traveling or business for the LEA) </div> <div style="width: 45%;"> <ul style="list-style-type: none"> -Communication Services -Printing/Binding Services -On-Line Services -Water/Sewer Services -Software (example: license fee) </div> </div> <p>Employer Insurance (examples: Workers Compensation/Unemployment Compensation/Liability Insurance) to protect the employer</p>
400	<p><u>Supplies & 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> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <ul style="list-style-type: none"> -Consumable Supplies -Library Books -Software Package -Energy (examples: Bottled Gas, Oil, Coal, Gasoline, Natural Gas, Electricity) </div> <div style="width: 45%;"> <ul style="list-style-type: none"> -Textbooks -Periodicals (printed or electronic) -Equipment costing < \$500/unit </div> </div>
500	<u>Capital Outlay</u> : Expenditures for the acquisition of fixed assets or additions to fixed assets. These are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, additional equipment, and replacement of equipment. (Example: any instrument, machine, apparatus, or set of articles that equals or exceeds the LEA's capitalization threshold).
600	<p><u>Other Objects</u>: Amounts paid for goods and services not otherwise classified in the 300, 400, or 500 series of accounts. Describe and itemize.</p> <ul style="list-style-type: none"> -Dues and Fees (example: membership in professional or other organizations or associations) -Transfers (example: disbursements of flow-through funds) -Student Tuition
700	<u>Non-Capitalized Equipment</u> : Items that would be classified as capital assets except that they cost less than the capitalization threshold adopted by the school board , but more than the \$500 minimum value established for purposes of calculating per capita costs pursuant to Section 18-3 of the School Code [105 ILCS 5/18-3].

PREVENTION INITIATIVE (PI) BIRTH TO THREE BUDGET WORKSHEET

Proration: Any prorated costs need to be supported by Cost Allocation Plans (CAP). https://www.isbe.net/Documents/fiscal_procedure_handbk.pdf

FUNCTION	EXPENDITURE ACCOUNTING	SALARIES (Obj. 100's)	EMPLOYEE BENEFITS (Obj. 200's)	PURCHASED SERVICES (Obj. 300's)	SUPPLIES & MATERIALS (Obj. 400's)	CAPITAL OUTLAY (Obj. 500's)	OTHER OBJECTS (Obj. 600's)	NON-CAP EQUIP (Obj. 700s)
1000	Instruction (Student Use) Direct Instruction	<p>Itemized costs. Teacher/Aide salaries (List FTE, staff title, name), substitutes for sick/personal days.</p> <p>(Example: 1.0 FTE, Teacher, J. Smith, \$32,000)</p>	<p>Itemize Costs. Teacher/Aide benefits (health, insurance, Medicare, retirement, FICA for subs.) Example: health insurance \$8000, IMRF \$4000, FICA \$2000)</p> <p>(Example: J. Smith \$3000 Health Insurance, \$6000 Retirement)</p> <p>The Employee share should never be approved. You should never see: State and Federal Taxes</p>	<p>Itemize Costs. Worker compensation, field trip entry fees; unemployment, Software license fee or online service fees.</p>	<p>Itemize Costs. Resources needed for student use such as consumable supplies, books, manipulatives, and software packages. Portable playground equipment (trikes, etc.)</p>	<p>Itemize Costs. Equipment or furniture >\$500/unit housed in classroom for direct student instruction Must be on inventory records.</p>		<p>Provide Board Approval Date. Non-capitalized equipment - items classified as capital assets except they cost less than the capitalization threshold, but more than the \$500 minimum value established for purposes of calculating per capita cost, threshold amount. Provide proof of adoption/approved and the dollar amount of the threshold approved by the School Board.</p>
2130	Health Services (Physical and Mental Health)	<p>Itemized costs. Mental Health Consultant salary (List name, staff title, FTE, salary) Example: Jane Smith, MHC, .50 FTE, \$35,000, CAP available upon request</p>	<p>Itemized costs. Benefits of MHC - Benefits - health insurance, Medicare, IMRF, FICA Example: J. Smith - Health Insurance \$100, Retirement IMRF \$300.</p> <p>See 2300/200 (employee share)</p>	<p>Itemized costs. Mental Health Consultant (contracted) Example: 150 Hours X \$140 = \$19,500 MHC mileage (if applicable) - Workers Compensation (if applicable) - Unemployment Compensation (if applicable)</p>	<p>Itemized costs. - Supplies/materials needed for MHC staff</p>	<p>Itemized costs. Equipment & furniture >\$500/unit for Health Services of the program. (Must be on inventory records.)</p>		
2210	Improvement of Instruction Services	<p>Itemize costs. Please note that PI may not pay for any expenses that may be covered by Early Intervention.-Instructional Leader(s), Coach(s), and Substitute teacher salaries &/or stipends for staff development. (List Name, title, and FTE)</p>	<p>Itemize costs. Benefits - health insurance, Medicare, IMRF, FICA for substitutes. Example: health insurance \$8000, IMRF \$4000, FICA \$2000</p> <p>See 2300/200 (employee share)</p>	<p>Itemize Costs. - Staff PD - Workshops/Conferences Registration Fees, Hotel, Meals, Travel/Mileage - Speakers/Consultants for staff Professional Learning (PL) - Catered food (PL) - Membership for professionals, Example: Zero to Three - Workers Compensation - Unemployment Compensation - Model Home Visitor/Doula Fees, Example, Parents as Teachers, Parent Educator Renewal Fee</p>	<p>Itemize Costs. - Supplies/materials needed for staff professional development workshops, in-services, etc.</p> <p>- Food for professional development (groceries prepared and served by PI program)</p>	<p>Itemize Costs. Equipment & furniture >\$500/unit for staff professional learning. (Must be on inventory records.)</p>		
2300	General Administration	<p>Itemize Costs. - Administrators allowable if EC PREK Center ONLY. <u>Approvable:</u> Secretary/Clerical/Support, PI Coordinator, Supervisors <u>that</u> oversee direct service staff. Salaries at prorated amounts must have a Cost Allocation Plan (CAP). Review rules about Supplanting. (List name, staff title, FTE, salary, may require description) Example: Drew Jones, Clerical Support, .5 FTE, \$10,000, CAP available upon request</p>	<p>Itemize Costs. Benefits of Administrators/Support. Benefits - health insurance, Medicare, IMRF, FICA Example: D. Jones - Health Insurance \$100, Retirement IMRF \$300.</p> <p>Applicable for all of Function 200 - The employee share should never be approved. You should never see: State and Federal Taxes.</p>	<p>Itemize Costs. - Prorated Audit Fee (for PI only), - Contracted equipment repair & maintenance (for PI only), must be prorated, must list equipment - Unemployment Compensation - Workers Compensation - Baby TALK Implementation Fee - Parents as Teachers Affiliate Fee - Healthy Families America Affiliate Fee - Healthy Families America Peer Review, HFA Fee (depends on size of program)</p>	<p>Itemize Costs. Office supplies for administration of program. (Paper, pens, copier ink, etc.)</p>	<p>Itemize Costs. Equipment & furniture >\$500/unit for administration of the program. (Must be on inventory records.)</p>		

2540	Operation & Maintenance of Plant Services	<p>Itemize Costs. Prorated Janitor salary, activities concerned with keeping the PI area operative. (List name, staff title, FTE, salary) Example: Jade Smith, Janitor, .25 FTE, \$5,000, CAP available upon request</p>	<p>Itemize Costs. Janitor benefits. Benefits - health insurance, Medicare, IMRF, FICA Example: J. Smith - Health Insurance \$100, Retirement IMRF \$300.</p> <p>See 2300/200 (employee share)</p>	<p>Itemize Costs. - Contractual custodial services, prorated - Unemployment Compensation - Worker's Compensation - (Prorated) phone & water/sewer services, - Liability insurance - Rent (if approvable). The program <u>cannot</u> already own the space. School Districts may only charge rent if the space is not within the school building/grounds. For example, renting space at a church or library.</p> <p>Please note only community-based organizations may use the Indirect Cost Rate and Function 2540.</p>	<p>Itemize Items/Costs. - Cleaning supplies (prorated) - Electricity service- utilities (prorated)</p>	<p>Itemize Costs. Equipment & furniture >\$500/unit for operation and maintenance. (Must be on inventory records.)</p>		
2550	Pupil Transportation Services	<p>Itemize Costs Bus driver's salary, if district employee (List FTE, name & salary)</p>	<p>Itemize Costs. Related benefits for district employed bus driver Example: (List Names): Retirement \$____, Medical \$____, Dental \$____, Life \$____, etc.</p>	<p>Itemize Costs. Transportation for field trips, Contractual transportation for preschool students</p>	<p>Itemize Costs: Gas/oil related to student transportation</p>			
2560	Food Services (students only)	<p>Itemize Costs Cook (prorated amount)</p>	<p>Itemize Costs. Related benefits. Example: (List Names): Retirement \$____, Medical \$____, Dental \$____, Life \$____, etc.</p>	<p>Itemize Costs. Catering Services for STUDENTS ONLY (parent events use 3000.300)</p>	<p>Itemize Costs Snacks and meals for students, Formula, compartment plates cups, bibs, paper supplies (paper plates, napkins) and other supplies for Infant and toddler meal service for students only</p>			
3000	Community Services	<p>Itemize Costs. Home Visitors, Parent educator, Screener/Eligibility Specialist, Coordinated Intake Specialist, Community Systems Development Specialist, Family Child Care Home Staff, Family Engagement Specialist, and other PI staff that <u>are Direct Service Staff DSS</u>. (List name, staff title, FTE, salary) Example: Madison Welch, Home Visitor, 1FTE, \$35,000</p>	<p>Itemize Costs. Benefits of Home Visitors, Family Engagement Specialist and other PI staff that are direct service staff. Benefits - health insurance, Medicare, IMRF, FICA Example: M. Welch – FICA 300, Health Insurance \$1500, Retirement IMRF \$3000.</p> <p>See 2300/200 (employee share)</p>	<p>Itemize Costs. - Speakers/Consultants for parent education, screenings, etc. - Travel/Mileage (home visits, community collaborations, etc.) * Mileage-reimbursable at state rate or less - Cell service for DSS - Contractual Transportation (e.g., bus, cab company) - Catered food/parent meetings - Postage Machine – postage for communication with families - Visit Tracker, New Org, etc. - Unemployment Compensation - Workers Compensation</p>	<p>Itemize Costs. - Lending library materials - Food/parent meetings (groceries prepared and served by PI program) - Ink cartridges and supplies related to parent communication & education - Curricula supplies/materials for parents and children - Screening Materials for Program Eligibility - Equipment <\$500/unit. (Furniture and equipment must be on inventory records) - Purchase of individual postage stamps for communication with families</p>	<p>Describe & Itemize Each Capital Outlay Item. Equipment & furniture >\$500/unit to implement the program.</p> <p>Example: 1 computer for home visitor \$600 (Must be on inventory records.)</p>		
4000	Payments to Other Governmental			<p>Purchased Services ONLY - not flow through. Purchased services must benefit the students/clients of the fiscal agent, not the subcontractor. INCLUDE governmental agency being paid.</p>			Flow through funds to another governmental entity/district to provide program/program services. INCLUDE governmental agency being paid.	
5000	Debt Services						ROE/LEA (Interest paid on loans)	