

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 child care, 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"> <li>-Retirement</li> <li>-Teachers' Retirement (TRS)</li> <li>-Municipal Retirement (IMRF)</li> <li>- FICA (Federal Insurance Contributions Act for Social Security)</li> <li>-Insurance (examples: Health, Life, Medical, Dental)</li> </ul> </div> <div style="width: 45%;"> <ul style="list-style-type: none"> <li>-Medicare only</li> <li>-Tuition reimbursement</li> <li>-“On-behalf” payments</li> </ul> </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"> <li>-Professional &amp; Technical Services</li> <li>-Audit/Financial Services</li> <li>-Legal Services</li> <li>-Professional Services-Administrative</li> <li>-Professional Services-Instructional</li> <li>-Professional Employee Training &amp; Development Services</li> <li>-Property Services (EX: services to operate, repair, maintain or rent property owned/ used by the LEA).</li> <li>-Transportation Service</li> <li>-Travel (examples: transportation meals, hotel, and other expenses associated with traveling or business for the LEA)</li> </ul> </div> <div style="width: 45%;"> <ul style="list-style-type: none"> <li>-Communication Services</li> <li>-Printing/Binding Services</li> <li>-On-Line Services</li> <li>-Water/Sewer Services</li> <li>-Software (example: license fee)</li> </ul> </div> </div> <p>Employer Insurance (examples: <b>Workers Compensation/Unemployment Compensation/Liability Insurance</b>) to protect the employer</p>
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> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <ul style="list-style-type: none"> <li>-Consumable Supplies</li> <li>-Library Books</li> <li>-Software Package</li> <li>-Energy (examples: Bottled Gas, Oil, Coal, Gasoline, Natural Gas, Electricity)</li> </ul> </div> <div style="width: 45%;"> <ul style="list-style-type: none"> <li>-Textbooks</li> <li>-Periodicals (printed or electronic)</li> <li>-Equipment costing &lt; \$500/unit</li> </ul> </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"> <li>-Dues and Fees (example: membership in professional or other organizations or associations)</li> <li>-Transfers (example: disbursements of flow-through funds)</li> <li>-Student Tuition</li> </ul>
700	<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 pursuant to Section 18-3 of the School Code [105 ILCS 5/18-3].

PRESCHOOL FOR ALL (PFA) / PRESCHOOL FOR ALL EXPANSION THREE TO FIVE BUDGET WORKSHEET								
FUNC TION	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- CAPITALIZED EQUIPMENT (Obj. 700's)
1000	Instruction (Student Use)	Teacher/Aide salaries (List FTE, staff title, name), substitutes for sick/personal days.  (Example: 1.0 FTE, Teacher, J. Smith, \$32,000)	<b>Itemize Costs.</b> Teacher/Aide benefits (health, insurance, Medicare, TRS, IMRF, FICA for subs.) Example: health insurance \$8000, IMRF \$4000, FICA \$2000  (Example: J. Smith \$3000 Health Insurance, \$6000 TRS)  The employee share of benefits should never be approved. You should never see: State and Federal Taxes	<b>Itemize Costs.</b> Worker compensation, field trip entry fees; unemployment; Software license fee or online service fees.  -TS GOLD, ELS, Work Sampling online assessment fees  -Teacher in-district travel	<b>Itemize Costs.</b> Resources needed for student use such as consumable supplies, books, manipulatives, and software packages.  -Curriculum books, assessment materials that are not online services.	<b>Itemize Costs.</b> Equipment or furniture >\$500/unit housed in classroom for direct student instruction		<b>Provide Board Approval Date.</b> Non-capitalized equipment - items that would be 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 documentation of adoption/approval by the School Board.
2210	Improvement of Instruction Services (Staff Use)	Instructional Leader salary, Substitute salaries &/or stipends for staff development. (List FTE, staff titles, names)	<b>Itemize costs.</b> Benefits - health insurance, Medicare, IMRF, FICA for substitutes. Example: health insurance \$8000, IMRF \$4000, FICA \$2000	<b>Itemize Costs.</b> Workshops and conference fees, hotel/mileage for staff conference travel *Mileage is reimbursable at the state rate, speakers and consultants for staff development activities (All items should also be indicated in the CQIP), workers compensation. mileage for travel to PD (IN STATE ONLY, refer to State Approved Rate), membership dues	<b>Itemize Costs.</b> Supplies/materials needed for workshops/staff development, (Items for staff PD or instructional improvement should be listed in CQIP)			
2130 Open only for PFA-E	Health Services (Physical and Mental Health Services)	Mental Health Consultant Salary (List name, staff title, FTE, and salary) Example: Jane Smith, MHC 1.0 FTE, \$30,000	<b>Itemize Benefits</b> (Health Insurance, IMRF, FICA) (Example: Smith 100 IMRF, FICA, etc.)  The employee share of benefits should never be approved. You should never see: State and Federal Taxes.	<b>Itemize cost-</b> Contractual mental health Services Travel/Mileage *Mileage reimbursable at state rate  Workers compensation	<b>Itemize Cost-</b> Supplies and materials workshops			
2300	General Administration (5% Rule ~ May request up to 10% with ISBE approval.	<b>Itemize Costs.</b> Administrator allowable if EC PREK Center ONLY. Approvable: secretary/clerical salary at a prorated amount or PreK Coordinator. Review rules about Supplanting. (Must include FTE, staff title, name, and salary.) Example: .5 Clerical Support (Pam Green) \$10,000	<b>Itemize Costs.</b> Benefits of General Administration. Example: .5 Clerical Support: health insurance \$3000, IMRF \$4000, FICA \$2000, life ins \$500, FICA \$300.	Unemployment compensation, workers compensation, prorated audit fee (for EC only), equipment repair & maintenance (for EC only), phone service, liability insurance  -Admin travel -Postage	<b>Itemize Costs.</b> Office supplies, paper, pens			

Proration: Any prorated costs should be supported by a Cost Allocation Plan (CAP) to document prorated costs. See page 26 in [the State and Federal Grant Administration Policy](#) manual for CAP samples and state requirements.

2540	Operation & Maintenance of Plant Services	<p><b>Itemize Costs.</b> Prorated janitor salary. Activities concerned with keeping the physical plant operative. (Must include FTE, Title, Name, Salary) Example: .25 FTE Janitor (Joe Smith) \$6000</p> <p>-Playground Staff</p>	<p><b>Itemize Costs.</b> Janitor benefits. (Refer to example in 2300.200)</p>	<p>Itemize Costs. Contractual custodial services, equipment maintenance and repair (prorated) janitor's unemployment compensation, and worker's compensation, prorated phone services, prorated water service, liability insurance. If a district must rent/lease space it may be included here. Note: The district/program cannot already own this space.</p> <p>-installation cost for playground structures/mulch/pea gravel, etc. if billed separately</p>	<p><b>Itemize Items/Costs.</b> Cleaning supplies, prorated utilities/electricity service, mulch, pea, gravel, wood chips: fencing, bollard</p> <p>-portable playground equipment</p>	<p><b>Itemize Items/Cost:</b> Equipment or furniture &gt; \$500/unit Must be on inventory records.</p> <p><b>-Playground structures</b></p>		
2550	Pupil Transportation Services	Bus driver's salary, if district employee (List FTE, name & salary)	<b>Itemize Costs.</b> Related benefits for district employed bus driver (see example is 2300.200)	<b>Itemize Costs.</b> Contract for transportation for field trips, daily transportation for preschool students	Gas related to student transportation			
2560	Food Services (students only)	Cook (prorated amount) *FULL DAY PROGRAMS ONLY -lunch staff	<b>Itemize Costs.</b> Related benefits. See 2300.200 for example.	<b>Itemize Costs.</b> Catering Services for students only (not for parent events use 3000.300 for catering parent events).	Snacks for students, paper supplies (paper plates, napkins) for students only			
3000	Community Services	<p><b>Itemize Costs.</b> Parent Coordinator/Parent Educator salary (Must include FTE, title, name, salary.) Example: .5FTE Parent Coordinator (Suzy Jones) \$16,000.</p>	<p><b>Itemize Costs.</b> Parent Coordinator/Educator benefits. (life insurance, FICA, IMRF, Medicare) Example: .5 Parent Coordinator - life insurance \$500, FICA \$300, IMRF \$4000, medical insurance \$3000</p> <p>The employee share of benefits should never be approved. You should never see: State and Federal Taxes.</p>	<p><b>Itemize Costs.</b> Fees for parent workshops, guest speaker for parent workshop, screening activities, postage, unemployment compensation, workers compensation</p>	<p><b>Itemize Costs.</b> Lending Library, food for parent meetings, printing related to community relations/parent meetings, home visit materials. Equipment &lt;\$500/unit.</p> <p>-Screening Materials</p>	<p><b>Describe &amp; Itemize Each Capital Outlay Item.</b> Equipment &amp; furniture &gt;\$500/unit for the program/parent education component. Example: 1 computer for parent use \$800; 1 printer for parent use \$600</p>		<p><b>Provide Board Approval Date.</b> Non-capitalized equipment - items that would be 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 documentation of adoption/approval by the School Board.</p>
4000	Payments to Other Governmental Units ( <i>Funds just passing through</i> )				Purchased Services ONLY - not flow through. Purchased services must benefit the students/clients of the fiscal agent, not the subcontractor. INCLUDE what governmental agency being paid		Flow through funds to another governmental entity/district to provide program/program services. INCLUDE what governmental agency being paid	
5000	Debt Services						ROE/LEA (Interest paid on loans)	

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