

SCHOOL MENTAL HEALTH SUPPORT GRANT - APPENDIX A

DEFINITIONS OF BUDGET FUNCTIONS*	
Function Number	FUNCTION
1000	Instruction- Instruction provided to develop the knowledge and skills need for social and emotional development.
2110	Attendance and Social Work Services- 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. -Attendance Services -Other Attendance and Social Work Services -Social Work Services
2120	Guidance Services- The activities of counseling with pupils and parents on pupils' personal and social development, providing consultation with other staff members, providing referral assistance and working with other staff members in planning and conducting programs for pupils. -Record Maintenance Services -Counseling Services -Information Services -Other Guidance Services -Appraisal Services -Placement Services
2210	Improvement of Instruction Services- Activities which are designed primarily for assisting instruction staff on mental health issues and the school's mental health support protocols. -Instructional Staff Training Services
2300	General Administration- Activities concerned with establishing and administering policy in connection with operating the local education agency.
2520	Fiscal Services- 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 -Financial Accounting Services -Receiving and Disbursing Funds Services -Internal Auditing Services -Payroll Services -Property Accounting Services
2550	Pupil Transportation Services- 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.
2560	Food Services- 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 mental health support activities and the delivery of food.

2620	Planning, Research, Development & Evaluation Services- Those activities, on a system-wide basis, associated with conducting and managing programs of planning, research, development and evaluation for a school system.
2900	Other Support Services- Activities of any support service or classification of services, general in nature, which cannot be classified in the preceding functions.
3000	Community Services- Services provided by the LEA for the community as a whole or some segment of the community, such as mental health activities involving students' families.
4000**	Payments to Other Districts and Governmental Units- Flow-through funds - where payment is received by an LEA and a portion is transferred to one or more other LEAs to provide mental health services.

DEFINITIONS OF BUDGET OBJECTS*	
Object Number	Object
100	Salaries: 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	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.
300	Purchased Services: 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	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.
500	Capital Outlay: Capital Outlay: Expenditures for the acquisition of fixed assets or additions to fixed assets. -Equipment or furniture > \$500.
700**	Non-Capitalized Equipment: 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.

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

**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.

Supplement vs. Supplant

The provision of federal and state funded programs provides that only supplemental costs may be charged. Those funds are intended to supplement and not supplant local funds. Grantees are required to maintain, in each eligible attendance area, a level of expenditure which is at least equal to the level of expenditure that would be maintained if federal/state funds were not being expended in that area.

No project or activity can be approved which proposes to provide a service required by State law. For example, any project to singly provide special education for children with disabilities cannot be approved because special education is required by State law with special funds appropriated to pay for it. In like manner, basic kindergarten programs cannot be approved for the same reason.

In most cases, compensation for supervisory personnel (including superintendents of schools, directors of education, supervisors of instruction in regular curriculum areas, and principals) falls within the category of expenses that would be incurred if a school were not participating in a federal/state funded program. This would not be eligible for reimbursement unless additional administrative personnel are necessary and hired specifically for that purpose. Extreme care should be taken in determining the applicability of the charges to the federal/state program.

Payrolls must be supported by time and attendance or equivalent records for individual employees. Salaries and wages of employees chargeable to more than one grant program or other cost objective will be supported by appropriate time distribution records.