

# DETAILED FUNCTION DESCRIPTORS (examples)

From Title 23 Illinois Administrative Code – Part 100 found at

<https://www.isbe.net/Documents/100ARK.pdf>

| FUNCTION | DESCRIPTOR (examples)  |
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| 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 cocurricular activities, and may be conducted through a medium such as television, radio, telephone or correspondence.  |
| 2110     | <u>Attendance &amp; Social Work Services</u> : The 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.   |
| 2120     | <u>Guidance Services</u> : Counseling with pupils or parents, consultation with staff members on learning problems, evaluating abilities of pupils, assisting pupils in making 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.  |
| 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.   |
| 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 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. |
| 2150     | <u>Speech Pathology and Audiology Services</u> : Activities involving the identification, assessment and treatment of children with impairments in speech, hearing and language.   |
| 2210     | <u>Improvement of Instruction Services</u> : Activities for assisting instructional staff in planning, developing and evaluating the instructional process.  |
| 2220     | <u>Educational Media Services</u> : Activities concerned with the use of all teaching and learning resources, including hardware and content material. (example: services/items housed in a central location: library/lab/media center).   |
| 2230     | <u>Assessment and Testing</u> : Activities for the purpose of measuring individual student achievement.  |
| 2300     | <u>General Administration</u> : Activities concerned with establishing and administering policy in connection with operating the LEA (local education agency).   |
| 2400     | <u>School Administration</u> : Activities concerned with overall administrative responsibility for a single school or a group of schools.  |
| 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.  |
| 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 services systems and other build-in equipment and improvements to sites.   |
| 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.  |

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| 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.   |
| 2570  | <u>Internal Services</u> : 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 schools facilities to the central administrative office or bank for control and/or deposit.                          |
| 2610  | <u>Direction of Central Support Services</u> : Activities concerned with directing and managing the central support services as a group.  |
| 2620  | <u>Planning, Research, Development &amp; Evaluation Services</u> : Activities associated with conducting and managing programs of planning, research, development and evaluation for a school system or a system-wide basis.  |
| 2630  | <u>Information Services</u> : Those activities concerned with writing, editing and other preparation necessary to disseminate education and administrative information to pupils, staff, managers or the general public through direct mailing, the various news media or personal contact.   |
| 2640  | <u>Staff Services</u> : Activities generally performed by the LEA's personnel office, such as recruiting and placement, staff transfers, in-service training (example: non-instructional training), health services, and staff accounting.  |
| 2660  | <u>Data Processing Services</u> : Activities concerned with preparing data for storage, sorting data and retrieving them for reproduction as information for management and reporting.  |
| 2900  | <u>Other Support Services</u> : Activities of any support service or classification of services, general in nature that cannot be classified elsewhere in the 2000 series of accounts. (Describe and itemize).  |
| 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.  |
| 3700* | <u>Nonpublic School Pupils' Services</u> : Services to pupils attending a school established by an agency other than the State, a subdivision of the State, or the federal government, which usually is supported primarily by nonpublic funds.   |
| 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.  |

\*Available in FY14 project year.

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

| OBJECT | DESCRIPTOR (examples)   |
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| 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> <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> <li>-Medicare only</li> <li>-Tuition reimbursement</li> <li>-“On-behalf” payments</li> </ul>  |
| 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> <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 (examples: services to operate, repair, maintain and rent property owned or 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> <li>Employer Insurance (examples: <b>Workers Compensation/Unemployment Compensation/Liability Insurance</b>) to protect the employer</li> <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> |
| 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>-Consumable Supplies</li> <li>-Library Books</li> <li>-Software Package</li> <li>-Energy (examples: Bottled Gas, Oil, Coal, Gasoline, Natural Gas, Electricity)</li> <li>-Textbooks</li> <li>-Periodicals (printed or electronic)</li> <li>-Equipment costing &lt; \$500/unit</li> </ul>   |
| 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).   |

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| 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 | <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 pursuant to Section 18-3 of the School Code [105 ILCS 5/18-3].</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</b> - can be included in the indirect cost amount only.</p>  |