

**FY 2009 IDEA PART B  
GRANT PROGRAM INFORMATION  
For  
PRESCHOOL, FLOW-THROUGH And  
DISCRETIONARY GRANTS**



**ILLINOIS STATE BOARD OF EDUCATION  
Department of Special Education  
217/782-5589  
FAX: 217/782-0372  
<http://www.isbe.net/spec-ed/>**

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# SECTION I

## Overview

These directions should be used to complete the FY09 Application for Federal Special Education Grants. The instructions and procedures cited in this document represent a condensed compilation of the major federal and state regulations.

**Note:** *Compliance with the Illinois State Board of Education instructions and procedures does not relieve the applicant from responsibility for compliance with all applicable federal and state regulations. These instructions have been completed in accordance with the reauthorization of the Individuals with Disabilities Education Act Amendments of 2004 and the 34 Code of Federal Regulations 300 and 301, issued June 21, 2005.*

The IDEA Grant application has been designed to allow local education agencies to apply for funding of continuation activities with a minimum of program narrative. Any applicant who anticipates implementing major changes from one fiscal year to the next that alter the scope of goals of the grant application should contact the appropriate ISBE grant coordinator prior to preparation and submission of the application. (Additional information related the application process is available on the Special Education Website at [http://www.isbe.net/spec-ed/html/idea\\_part-b.htm](http://www.isbe.net/spec-ed/html/idea_part-b.htm).)

Technical assistance on items not covered by the instructions and procedures may be obtained by contacting your grant coordinator by writing to the Special Education Services Division (N-253), Illinois State Board of Education, 100 North First Street, Springfield, Illinois 62777-0001 or by telephoning 217/782-5589, fax 217/782-0372 or (TTY 217/782-1900). **Grant coordinators Bonnie Douglas (bdouglas@isbe.net) and Penny Kelly (gkelly@isbe.net) are available to assist.**

Assistance related to the technical aspects of the eGrant process may be obtained by contacting the **ISBE Helpdesk at 217-558-3600** or by email at [helpdesk@isbe.net](mailto:helpdesk@isbe.net).

## IDEA Part B Grant Program Descriptions

### IDEA Part B Flow-Through

This program provides supplemental funds to ensure that all children with disabilities ages 3 through 21 receive a free appropriate public education in the least restrictive environment. Funds may be used to support salaries of staff who provide services for special education students. This may include teachers, aides, administrative staff and other personnel such as social workers, psychologists, and physical therapists; training; specialized consultants; and instructional supplies, materials and equipment.

## **IDEA Part B Preschool**

This program provides funds to employ staff and purchase materials/supplies to supplement a comprehensive special education program for children with disabilities ages 3 through 5.

## **IDEA Part B Discretionary**

These funds are used for leadership grants for improving special education services in Illinois. The grants are awarded to school districts, joint agreements, other public institutions and private organizations involved in special education. In addition, these funds are used to pay for administrative discretionary activities. In the past, these have included costs such as Illinois' Alternate Assessment system, the Due Process Hearing officer system, Surrogate Parent Reimbursement and funds for the Illinois Purchase Care Review Board.

## **Federal and State Requirements**

**Responsibility for Federal Funds:** The governing board of the applicant is responsible for assuring that federal grant funds are expended in compliance with federal and state rules and regulations. This requirement also applies to all entities that participate in the grant program.

**Payment Procedures:** Federal fund payments to the administrative agent will be disbursed upon final approval of the grant application. All required reports are to be submitted to the Illinois State Board of Education by the date specified or continued payments may be withheld.

**Reimbursement:** The administrative agent is responsible for establishing procedures to ensure that federal funds are received and disbursed on a reimbursement of cost basis only. Local education agencies may not commingle grant funds with other federal, state or local funds. This requirement is satisfied by the use of a separate accounting system that includes an "audit trail" of the expenditure of all funds. This separate accounting system for grant money is required for the grant applicant and the subgrant applicants. Separate bank accounts are not required; the basic requirement is to maintain the fiscal identity of all grant funds.

**Policy and Procedures:** Federal requirements mandate that all grant applications must have approved policies and procedures to meet general requirements under this part. Approval of the application is contingent upon verification that the submitting agency and all participating agencies benefiting under the grant have policies and procedures approved by the Illinois State Board of Education and that those policies and procedures are currently in effect pursuant to the School Code and 23 Illinois Administrative Code 226. All applications must complete the remaining federal and state requirements that apply to this application and which can be found in the following compliance documents:

## **Federal**

34 CFR Part 74, *Administration of Grants to Institutions of Higher Education, Hospitals and Nonprofit Organizations.*

34 CFR Part 76, *State-Administered Programs.*

34 CFR Part 80, *Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments.*

34 CFR Part 85, *Governmentwide Debarment and Suspension (nonprocurement) and Governmentwide Requirements for Drug-Free Workplace.*

34 CFR Part 300, *Assistance to States for Education of Children with Disabilities Program.*

34 CFR Part 300, *Rules and Regulations for Part 300, Sec. 233 effective February 9, 2001.*

34 CFR Part 301, *Preschool Grants for Children with Disabilities.*

34 CFR 303, *Early Intervention Program for Infants and Toddlers with Disabilities.*

OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments.*

OMB Circular A-110, *Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations.*

OMB Circular A-128, *Audits of State and Local Governments.*

OMB Circular A-133, *Audits of Institutions of Higher Education and Other Nonprofit Institutions.*

Section 504 of the Rehabilitation Act of 1973 (*Public Law 93-112*).

## **State**

*The School Code, Illinois Revised Statutes, Chapter 122.*

23 Illinois Administrative Code 226.

*Illinois State Board of Education Guide to Auditing and Reporting for Illinois Public Local Education Agencies.*

*Illinois Program Accounting Manual for Local Education Agencies, Illinois State Board of Education, Revised Edition, 1990.*

*Special Education Certification and Approval Requirements and Procedures.*

*State and Federal Grant Administrative Policy and Fiscal Requirements and Procedures, Illinois State Board of Education, Revised 2001.*

*Communication on Parentally Placed Private School Children with Disabilities, Illinois State Board of Education.*

## SECTION II

### Expenditure Guidelines

#### Allowable Expenditures

Federal and state funds made available to grant applicants may be used for such expenditures as are reasonably necessary for providing appropriate programs and meeting the requirements of the law.

**Note:** *The applicant must set aside a minimum of 5% of the total IDEA Part B Flow-Through grant budget to support personnel development. These costs are classified in Function 2210.*

Approved expenditures may relate to the following:

- A. Salaries and other fixed costs for approved full- and part-time certified personnel necessary for grant activities.
- B. Salaries and other fixed costs for approved supportive and clerical staff necessary for the grant activities.
- C. Equipment, materials, and supplies necessary for grant activities. (**Note:** *All materials and supplies exceeding \$1,000 in total and all equipment exceeding \$500 per unit must be itemized.*) This list may be included on page 4 or written on a separate sheet and attached to these pages.
- D. Audits of the grants.
- E. Custodial services and utilities directly attributable to grant functions.
- F. Local/state share of the retirement contribution for personnel paid by Part B.
- G. Subcontracts for services that cannot be provided by the continuing staff.
- H. Out-of-state travel directly related to grant activities. **Prior approval for all out-of-state travel is required.** The request must be in writing to your grant coordinator of the Special Education Services Division of the Illinois State Board of Education and contain documentation that local administrative policy for out-of-state travel has been met. (**See Appendix A for the recommended format.**)
- I. Consultants on a daily basis, as approved, to supplement the grant activities. Consultants must be paid a fee not to exceed the standard amount normally paid by the submitting agency. The allowable consultant daily fee is based on local standards for rates. Rates must be reasonable and applicable to the use of local funds. Documentation of consultant services and their effectiveness must be included in the grant applicant's record.

- J. Travel expenses for personnel to carry out grant functions (expenses must be paid in accordance with local policies).
- K. Maintenance and repair of equipment purchased with grant funds.
- L. Lease agreements (which do not exceed one year and do not include interest).
- M. Administrative costs that are reasonable based upon the scope of the project.
- N. In-service education related to the grant objectives as identified in the Comprehensive Personnel Development Plan.
- O. Reimbursement of operation and maintenance costs to public agencies providing facilities.
- P. Other items properly chargeable to the operation of the grant.

### **Limitations of Expenditures**

Grant funds may **not** be used:

- A. To supplant any state or local funds, **this includes Salary of the Director of Special Education**. The total amount or average per capita amount of state and local school funds budgeted by the LEA for expenditures in a fiscal year for the education of students with disabilities must be at least equal to the total amount or average per capita amount of state or local funds actually expended for the education of students with disabilities in the preceding fiscal year.
- B. For preservice training of personnel.
- C. For the purchase of equipment that has not been previously approved by the Illinois State Board of Education. Such activities may be included only as part of the program and cannot be approved in isolation.
- D. For religious workshops or instruction. Federal regulations specify that funds and property may be used to benefit children with disabilities in private schools, but only for special education and related services.
- E. For any program or obligation not in compliance with Article 14 of *23 Illinois Administrative Code 226*.
- F. To pay salaries of nonpublic school personnel unless services performed are other than those delivered in nonpublic facilities and at times other than those contracted by the nonpublic entity.
- G. For rental of facilities from public agencies.

- H. For matching funds required to receive assistance from other federal programs.
- I. To pay salaries for personnel when costs would be above locally accepted standards.
- J. For line item expenditures for which an amount was not entered on the Budget Summary and Payment Schedule.
- K. For public transportation costs, except for monitoring services and transportation as a related service for students with disabilities enrolled in private placements under Article 14-7.02 of the School Code.
- L. For bad debts, contributions, donations, fines, penalties, entertainment, financing, and refinancing operations.
- M. For liquidation after ninety (90) days following the end of the budget period of obligations encumbered in the project year.
- N. For liquidation of encumbrances incurred prior to the effective date of the grant award letter for a project year.
- O. For expenditures that are not clearly identifiable as directly related to grant activities or functions.
- P. For any expenditure that occurred in a prior grant year.
- Q. For chartering private aircraft or other modes of transportation when costs will be above locally accepted standards.
- R. For other unallowable costs as defined by the Education Division General Administrative Regulations (EDGAR).
- S. To pay attorney's fees or costs of a party related to an action.
- T. To offset the costs of private school special education placement when a school district places a student pursuant to Section 14-7.02 of the School Code.

**Note:** *Refer to 34 CFR, Part 80, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments for additional information.*

*Information regarding required accounting procedures is included in **Appendix B**, recommended function numbers are included in **Appendix C** and recommended object numbers are included in **Appendix D**.*

## Amendments

**All amendments are due at the Illinois State Board of Education 30 days prior to the project ending date** (usually May 31). Obligations of funds based on amendments cannot begin prior to the date of receipt at ISBE of a substantially approvable amendment request.

Amendments are required when:

- the scope of the program is expected to change and will significantly change the goals and/or personnel of the original application (example: adding a new component - summer school);
- entities wish to budget for more available funds (i.e. carryover) and there will be an increase in the total project/grant budget;
- the expected expenditures exceed the variance allowed per program guidelines in any function/object cell (20% or \$1,000 per cell, whichever is greater); or
- the actual expenditures will result in posting costs to a function/object cell for which there was no previous approval (adding a new expenditure item).

## Financial Reporting Requirements

It is necessary that recipients of funds collect and maintain financial information required by federal regulation to demonstrate compliance. Prescribed formulas and financial records specified in these regulations must be compiled and maintained by the submitting agency and available for audit review annually. The following Financial Reporting Requirements are mandatory for all Flow-Through grants:

### Excess Cost

A local educational agency may only use funds under Part B of the Act for the excess costs of providing special education and related services for children with disabilities.

**Comment:** *The excess cost requirement means that the local educational agency must maintain its local and state fiscal effort for the education of its children with disabilities before federal funds are used. This ensures that children served with federal funds have at least the same average amount spent on them from sources other than federal funds as do the children in the school district taken as a whole.*

The minimum amount that must be spent for the education of children with disabilities is computed under a statutory formula. If a local educational agency can show that it has (on the average) spent the minimum amount for the education of each of its children with disabilities, it has met the excess costs. Part B funds can then be used to pay for these additional costs, subject to the other requirements of Part B (priorities, etc.).

The excess cost requirement prevents a local educational agency from using funds provided under federal programs to pay for all of the costs directly attributable to the education of a child with a disability.

Each local educational agency receiving IDEA funds through a flow-through grant must keep records adequate to show that it has met the excess cost.

### **Supplement-Not Supplant**

Each application must provide assurance satisfactory to the Illinois State Board of Education that the grant applicant uses funds provided under federal legislation to supplement and, to the extent practicable, increase the level of state and local funds expended for the education of children with disabilities and in no case to supplant those state and local funds.

To meet the requirements the total amount or average per capita amount of state and local school funds budgeted by the local educational agency for expenditures in the current fiscal year for the education of children with disabilities must be at least equal to the total amount or average per capita amount of state and local school funds actually expended for the education of children with disabilities in the most recent preceding fiscal year for which the information is available. (Exceptions noted in Maintenance of Effort.)

The grantee should also be familiar with regulations regarding supplementing and not supplanting with Part B funds.

### **Maintenance of Effort**

Funds provided to an LEA under Part B of the Act may not be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from local funds below the level of those expenditures for the preceding fiscal year. However, up to 50 percent of the amount of funds it receives under Part B of the Act that exceeds the amount it received for the previous fiscal year may be treated as local funds and regulations of non-supplanting and maintenance of effort do not apply to this amount.

In addition, an LEA may reduce the required level of expenditure if the reduction is attributable to the following:

- The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel, who are replaced by qualified, lower-salaried staff.
- A decrease in the enrollment of children with disabilities.
- Termination of the obligation to provide special education for a particular child with a disability that is an exceptionally costly program, because the child:
  1. has left the jurisdiction of the agency,

2. reached the age at which the obligation to provide FAPE to the child has terminated, or
  3. no longer needs the program of special education.
- The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

In 2007, the School Code was amended by adding Section 2-3.142 which states that the State Board of Education shall issue an annual report to the General Assembly and Governor identifying each school district's special education expenditures; receipts received from State, federal, and local sources; and net special education expenditures over receipts received, if applicable. Expenditures and receipts shall be calculated in a manner specified by the State Board using data obtained from the Annual Financial Report, the funding and Child Tracking System, and district enrollment information. **ISBE will calculate maintenance of effort based upon the expenditures in this report.**

### **Permissive Use of Funds**

Funds provided to an LEA under Part B of the Act may be used for the following activities:

- For the cost of special education and related services and supplementary aides and services provided in a regular class or other education-related setting to a child with a disability, even if one or more non-disabled children benefit from these services.
- To develop and implement coordinated, early intervening education services in accordance with §300.226.

An LEA may use funds received under Part B for any fiscal year to carry out a schoolwide program under Section 1114 of the ESEA. This amount cannot exceed the amount so prescribed in (1)(i). The amount received by the LEA under Part B for that fiscal year is divided by (ii) the number of children with disabilities in the jurisdiction of the LEA and multiplied by (2) the number of children with disabilities participating in the schoolwide program.

Funding conditions. The funds described in paragraph (a) of this section are subject to the following conditions: (1) the funds must be considered as Federal Part B funds for purposes of the calculations required by §300.202(a)(2) and (a)(1).

Meeting other Part B Requirements. Except as provided in paragraph (b) of this section, all other requirements of Part B must be met by an LEA and ensure that children with disabilities in schoolwide program schools: (1) receive services in accordance with a properly developed IEP, and (2) are afforded all of the rights and services guaranteed to children with disabilities under IDEA.

## Notice of Public Review

The LEA must have on file with the SEA information to demonstrate to the satisfaction of the SEA that it will make available to parents of children with disabilities and to the general public all documents relating to the eligibility of the agency under Part B of the Act.

## Use of IDEA Part B Funds for Early Intervening Services

In accordance with the IDEA 2004 regulations at 34 CFR § 300.224, school districts may use up to 15 percent of IDEA Part B flow-through funds to develop and implement early intervening services for students in grades K-12 not identified as needing special education or related services but who need additional academic and behavioral support to succeed in the general education environment. Those districts identified as having significant disproportionality in the identification of students in particular racial/ethnic groups as eligible for special education **must** use 15 percent of funds for this purpose.

## Use of Funds Parameters

- 1) The Illinois State Board of Education (ISBE) has determined that the majority of funds earmarked for early intervening services must be used for professional development. Funds may be used to deliver professional development (which may be provided by entities other than the LEA) for teachers and other school staff to enable such personnel to deliver scientific, research-based academic and behavioral interventions, including scientifically-based literacy instruction, and, where appropriate, instruction on the use of adaptive and instructional software. Funds may also be used to provide information and training for parents. Professional development content may include, but is not limited to, the following:
  - a. The problem-solving process.
  - b. A multi-tiered intervention model, including review and evaluation of Tier 1 (core) curricula and instruction (particularly in reading and math) and whole-group interventions and development and delivery of Tier 2 & Tier 3 interventions.
  - c. Design and delivery of scientific, research-based interventions, including implementation integrity/fidelity.
  - d. Student progress monitoring.
  - e. Positive Behavior Interventions and Supports (PBIS).
- 2) Funds may also be used to provide educational and behavioral evaluations and assessments, services and supports, including scientifically-based literacy instruction, as discussed below.
  - a. Evaluation and assessment of students may include the purchase of data-based progress-monitoring tools/systems, e.g., DIBELS, AIMSweb.
  - b. Provision of services and supports may include the purchase of intervention resources. All services and supports, including intervention resources, should

supplement and be directly linked to the core curriculum, be scientifically, research-based, or at a minimum, evidence-based and use frequent progress monitoring.

- c. Funds allocated for provision of services may include salaries of staff to serve as district- and/or building-level problem solving coaches, provide interventions or complete other activities directly associated with the provision of early intervening services. However, funds may not be used to supplant salaries of existing staff.
- 3) Funds may not be used to supplant activities and services funded by other federal, state and local sources.

### **Documentation on IDEA Flow-Through Budgets**

Districts that elect or are required to use a percentage of their IDEA Part B flow-through funds to provide early intervening services must clearly earmark funds for this purpose in their IDEA Part B grant applications. For assistance with incorporating early intervening services activities and expenditures in the grant application, districts should contact their assigned IDEA Part B grant coordinator. Please note: If a district is a member of a special education joint agreement, we recommend working with the joint agreement to complete this process.

When adding early intervening service activities to the district e-grant application, the New Component section of the application must be completed. Within that section, it is necessary to provide a detailed listing of proposed activities, with timelines and estimated costs. Costs must also be clearly delineated in the Budget Breakdown. Those districts identified as having significant disproportionality must also print and submit a copy of the New Component section to the ISBE consultant assigned to work with the district in the self-assessment process.

All proposed IDEA Part B grant activities and fund allocations associated with providing early intervening services must meet the parameters delineated under the preceding section. ISBE approval of the proposed use of funds is required prior to implementing the associated activities.

In conjunction with the use of IDEA Part B funds for early intervening services, districts will be required to report data to ISBE regarding:

- Any child who is receiving early intervening services; and
- Those children who, after receiving early intervening services, are subsequently found eligible for special education and related services under Part B.

ISBE will provide additional details concerning this data collection in the near future.

## SECTION III

### Related Information for Special Education Federal Grants

The documentation described in Section IV is not submitted as part of the IDEA application, but should be maintained on file with the grant recipient.

**Note:** *This data is not required for Discretionary Grants unless specifically requested in the Special Discretionary Grant Requirements.*

### Documentation of Private/Parochial School Participation

The new Individuals with Disabilities Education Improvement Act of 2004 (IDEA 2004) made significant changes to requirements for the provision of special education and related services to parentally placed private school children with disabilities. Generally, each local educational agency (LEA) must conduct child find, determine the proportionate share of Federal Part B funds, and provide equitable services to parentally-placed private school children with disabilities who attend private schools located in the LEA without regard to where the children reside. The grant recipient should refer to the ISBE July 25, 2006, Guidance on Special Education Support for Parentally-Placed Private School Students for the 2006-07 School Year available at [http://www.isbe.net/spec-ed/pdfs/guidance\\_06-2.pdf](http://www.isbe.net/spec-ed/pdfs/guidance_06-2.pdf).

#### Written Affirmation of Consultation

Local school districts must maintain documentation of timely and meaningful consultations with participating private schools signed by the representatives of such schools. If a private school does not agree to consult with the district, then the district must maintain documentation of their attempts to secure the school's participation at the consultation.

In order to secure adequate documentation of the consultation, districts will be required to submit at a minimum the following documentation:

- A copy of agenda used at the consultation;
- A copy of the notice form or letter utilized by the district to notify the private schools of the consultation;
- Copies of all signed attestations by private school participants at the consultation; and
- If necessary, copies of all invitations provided to private school representatives who either refuse to sign the attestation or fail to attend the consultation.

ISBE has included a recommended form that districts may use in order to secure the signed attestations by private school representatives and parent representatives of participation in the consultations. In the event that a district chooses not to use our suggested form, the district must provide some form of documentation that establishes:

- The child-find process and how parties will be informed of that process;

- The amount of federal funds available for the special education and related services for parentally placed private school children with disabilities, and how that amount was determined;
- The process to ensure that parentally-place private school children with disabilities can meaningfully participate in special education and related services;
- The provision of services (how, where, by whom) and how such services will be provided if funds are insufficient to serve all children; and,
- How, if the local school district disagrees with the views of the private school officials on the provision of services or the types of services, the local school district will provide a written explanation to the private school of the rationale for the decision made.
- The dates(s) on which the timely and meaningful consultation occurred;
- The outline of the subject areas covered during the consultation process; and
- A signed and dated statement from each private school representative attesting that he/she participated in the consultation and was informed of each of the fire areas required for timely and meaningful consultation.

In the event the district is unable to secure a written attestation from one or more of the private school representatives either due to a refusal to provide said attestation or failure to attend the consultation, the district must provide documentation showing that the school(s) in question were invited to the consultation.

Documentation regarding Timely and Meaningful consultation should be submitted annually to Leigh Ann Smith in the Department of Special Education.

### **Needs Assessment**

Grant recipient must keep documentation of needs assessment on file.

An annual comprehensive needs assessment is required for the entire special education program, including the underlying participating districts. All project grant activities and expenditures must be based upon this comprehensive needs assessment. Documentation of the needs assessment process, a compilation and analysis of the results, and justification for all grant activities and expenditures must be on file and available for review by the Illinois State Board of Education.

Documentation should indicate the scope of the needs assessment, the assessment instruments used, and the groups/organizations that participated in the needs assessment process. All needs assessment data is to be maintained on file with the applicant for purposes of verification.

### **Personnel Development Plan**

A Personnel Development Plan must be kept on file by the grant recipient and should include the following components:

Participation/Coordination: Describe the extent of participation of various school district personnel groups and parents in the development of this Personnel Development Plan. Include

procedures for coordinating the involvement of parents, general education personnel and special education personnel with an interest in personnel development planning.

**Needs Assessment:** Describe the needs assessment process used to determine training of each personnel category. Include in this statement the results of the needs assessments by identifying: the personnel groups needing training (including parents of children with disabilities and all groups involved with inclusion activities); and the content areas in which training is needed for each group.

**Training:** Identify each personnel group to be provided in-service through the plan: special education administrative and instructional personnel, general education administrative and instructional personnel, support personnel, parents, aides and volunteers. Identify general content of training of each group. Describe how the training will be provided. Describe the incentives that will be offered to help ensure participation in program activities. Describe the plans to develop ongoing procedures to identify, review, and use (if appropriate) promising practices and materials for personnel development programs and instructional programming for students.

**Evaluation:** Describe the procedures for evaluating the effectiveness of the total Personnel Development Plan in meeting identified personnel development needs.

**Dissemination:** Describe efforts to share information about the Personnel Development Plan and/or its results within the district/joint agreement. Include efforts made to share information about local in-service training efforts outside the district/joint agreement.

### **Treatment of Charter Schools and Their Students**

The LEA must have on file with the SEA information to demonstrate that in carrying out this part with respect to charter schools that are public schools of the LEA. The LEA must demonstrate how it will serve children with disabilities attending those schools in the same manner as it serves children with disabilities in its other schools; and provide funds under Part B of the Act to those schools in the same manner as it provides Part B funds to its other schools.

### **School-Based Improvement Plan**

In general each LEA may use funds made available under Part B of the Act to permit a public school within the jurisdiction of the LEA to design, implement, and evaluate a school-based improvement plan.

**Note:** *Review this subpart thoroughly before developing a School-Based Improvement Plan.*

(Print form on cooperative or district letterhead)

**OUT-OF-STATE-TRAVEL**  
**FY 09**

NAME OF TRAVELER: \_\_\_\_\_

NAME OF COOP/DIST: \_\_\_\_\_

RCDT #: \_\_\_\_\_

POSITION: \_\_\_\_\_

DATES OF TRAVEL: \_\_\_\_\_

FUNDING SOURCE: PART B FT \_\_\_\_\_ PART B PS \_\_\_\_\_

GRANT RECIPIENT: \_\_\_\_\_

NAME OF CONFERENCE: \_\_\_\_\_

LOCATION: \_\_\_\_\_

PURPOSE: \_\_\_\_\_

ANTICIPATED COSTS: \_\_\_\_\_

TRANSPORTATION: \_\_\_\_\_

LODGING: \_\_\_\_\_

MEALS: \_\_\_\_\_

OTHER EXPENSES: \_\_\_\_\_

CONFERENCE REGISTRATION FEE: \_\_\_\_\_

SUBSTITUTES: \_\_\_\_\_

**TOTAL:** \_\_\_\_\_

AMOUNT OF GRANT FUNDS REQUESTED: \_\_\_\_\_

REQUIRED SIGNATURES: \_\_\_\_\_

DIRECTOR OF SPECIAL EDUCATION: \_\_\_\_\_

PROGRAM DIRECTOR: \_\_\_\_\_

ISBE GRANT COORDINATOR: \_\_\_\_\_

**Please include detail information per conference/program announcement, registration form, and/or brochure.**

## ACCOUNTING PROCEDURES

### Records

Accounting Records. If some activities of a federal project are funded in part or whole by other sources, an accounting system should be developed indicating the origin and use of all funds. Each federal fund account must maintain its identity in all transactions to avoid commingling of funds. The grant application and the claim for reimbursement serve as the two basic documents showing the financial relationship between the Illinois State Board of Education and the grant applicant. The accounting records are the basic records which reflect the decisions made on the expenditures of grant funds. These records also demonstrate the relationship of the grant application to the claim for personnel reimbursement.

Under the accounting system prescribed by the Illinois State Board of Education and approved by the United States Department of Education, all purchase orders, time sheets, and other instruments to substantiate a claim will be retained at the local level. This documentation must be available for review or audit any time within three (3) years of the due date of filing the last report on each project, unless an open audit exception exists or any litigation is either pending or anticipated, until the local authority is notified in writing by the Illinois State Board of Education that the records are no longer needed for review and audit. If this is the case, the records must be maintained until final determination is made on the exception.

An acceptable accounting system should include:

1. A check register showing amounts of each check and budget classification of the expenditure.
2. Journal entries to show check numbers, amounts, and budget classification.
3. Breakdowns of budget line items showing check amounts as posted.
4. Compliance with *Illinois Program Accounting Manual*.
5. *State and Federal Grant Administrative Policy and Fiscal Requirements and Procedures*, Illinois State Board of Education.

Required Local Records. Records to be maintained at the local level and available for audit shall include:

1. Numbered purchase orders, which shall be the basis for recording the encumbrances, showing sites for delivery.
2. Receiving reports for all merchandise or purchase orders indicating the dates of receipts of the merchandise and the signature of the person receiving the

merchandise verifying that the quantities are correct and that the merchandise was received in good condition.

3. Original invoices showing the terms of purchase and discounts allowed, if any.
4. Canceled checks, deposit slips, and bank reconciliation.
5. Requisitions for qualified attendance centers - the central area to issue the material.
6. An inventory register showing inventory number, description of equipment, cost of equipment, location, and funding source.
7. Inventory transfer slip, duly authorized and signed by the transfer and/or transferee. (The transfer slip shall be the basis for posting the transfer to the inventory register.)
8. Time sheets for all personnel rendering services under the federal grant signed by the employee and approved by the local project director for part-time employees. (Appropriately documented payroll records will suffice for full-time employees.)
9. Travel vouchers signed by the person incurring the travel, setting forth the reason for the travel. These travel vouchers shall be approved by the local project director. Receipts for lodging, registration, etc., shall also be kept on file for reimbursement documentation.
10. An appropriate cost allocation plan for any joint costs related to the grant program.

#### Record Maintenance and Disposal:

- A. Paid bills and correspondence pertaining to grant expenditures must be retained for three (3) years or until the grant or subgrant applicants are notified of the completion of a federal fiscal audit, whichever is later.
- B. Staff contracts and other legal obligations must be retained three (3) years.
- C. Paid orders or checks must be retained three (3) years.
- D. Account books must be retained three (3) years.
- E. Minutes of all regular and special boards of directors' meetings pertaining to federal grant funds must be retained indefinitely.

## Purchase Orders:

All requisitions and purchase orders should be approved through the procedures established by the governing board of the grant applicant. If such procedures have not been established in the agency, an approved method should be adopted for the administration of federal funds.

## Reports, Financial

The grant applicant shall submit such reports as may be required by the Illinois State Board of Education and United States Department of Education.

## Funds, Public Control

Each applicant must satisfactorily assure the Illinois State Board of Education that control of federal funds and title to property acquired with those funds is a public agency for the uses and purposes under this part, and that a public agency administers such funds and property.

## Reimbursement through Function #4100 (Payment to Others) and 3000 (Community Service) Accounts

To assure proper accounting of 4100 and 3000 funds, the following reimbursement procedures will be required of the recipients of 4100 and 3000 account funds.

All items submitted for reimbursement must be specifically approved in the budget of the grant document as specified in the grant application instructions. List all items submitted for reimbursement in summary form (an invoice from the LEA); show total requested for reimbursement.

Copies of documentation required for salaries (all project personnel must be listed by name in the personnel record):

- Monthly: Submit copies of the individual payroll records of disbursements for all full-time professional staff; copies of the individual payroll records of disbursements plus copies of time sheets for all part-time staff and all non-certified staff.
- Maintain a copy of the official school calendar.

Documentation for employee benefits/employment costs:

- Copies of all employer's contribution rate sheets received from regulatory agencies (Examples: IMRF, insurance, U.C., W.C., etc.)

Documentation for contractual personnel services:

- A copy of the contract between persons and agencies performing the services to be reimbursed.

- A copy of the bill or invoice for services performed with the check number and date paid.

Documentation for materials, supplies, and equipment:

- A copy of the bill or invoice (not a statement) with the check number and date paid.

Documentation for travel:

- Copies of travel vouchers that have been signed by the individual doing the travel and co-signed by supervisor. Copies of all receipts must be attached.
- Check number and date paid must be included. Charge card receipts alone are not sufficient.

### **Audit Requirements**

Federal regulations 34 CFR Part 80, Uniform Administrative Requirements for Grants and Cooperative Agreement to State and Local Governments, set forth audit requirements for recipients of Part B funds. Rather than conducting audits on a grant-by-grant basis, these regulations require that audit coverage of federal grant programs be conducted on an organization-wide basis.

Each school district, joint agreement, or regional program that receives Part B funds, whether directly or as a sub-recipient, must provide for audit coverage for these funds through their school district or joint agreement and report this on the *ISBE Annual Financial Report*, (ISBE Form 50-35). In addition, the Office of Management and Budget Circular No. A-133, Audits of States, Local Governments, and Non-Profit Organizations, requires entities that expend \$500,000 or more a year in Federal awards to have a single or program-specific audit conducted.

The *Illinois State Board of Education Guide to Auditing and Reporting for Illinois Public Local Education Agencies* contains detailed auditing guidelines for certified public accountants completing these audit engagements. Information on the A-133 audit can also be obtained from the Illinois State Board of Education internet website, [www.isbe.net/funding/a133.htm](http://www.isbe.net/funding/a133.htm). Each grant is subject to monitoring by the Illinois State Board of Education staff and federal auditors at any time during the grant year.

Include an audit cost either in the application as a budget item or attach a statement to the application indicating the other funding source to be used.

### **Carryover Funds**

Any Part B Flow-Through funds that are not obligated by grant recipients before the end of the first fiscal year remain available for obligation for one additional year. Carryover funds are subject to current statutes, regulations, and applications.

### **Consultants**

The use of consultants is permitted, but they must be paid a fee equal to or less than the standard amount normally paid by the submitting agency. The rates must be reasonable and applicable to the LEAs use of local funds. Time and effort reports must be maintained for each consultant employed. Documentation of consultant services and their effectiveness must be included in the grant applicant's records. It is recognized that the selection of consultants by grant applicants may vary by purpose as well as by the length of time a consultant is hired, and that these matters have a bearing on the extent to which the consultation can be documented. For example: one consultant may be hired for the evaluation of a Flow-Through grant and receive fees for several day's work, whereas, another consultant may visit an applicant for one day only to discuss strategy and problems with staff members. In the first example, the grant records must include a formal written evaluation report from the consultant. In the second example, the grant applicant must prepare a memorandum concerning matters discussed with the consultant and must file the memorandum for the record.

### **Encumbrances and Actual Expenditures**

A cumulative record must be maintained indicating encumbrances and actual expenditures to date by each function and object or expenditure as outlined in the approved Detailed Budget Breakdown and the Budget Summary and Payment Schedule. Encumbrances made during the project period, including personal services performed during the project period, must be liquidated within 90 days of the last day of the project period.

### **Equipment, Acquisition, Bidding, and Title to Property**

Part B funds may be used to purchase items of equipment necessary to facilitate the proposed grant activities. Local bidding practices in accordance with the School Code must be followed when purchasing approved equipment. (Only those items in the approved budget may be purchased with federal funds.)

To permit maximum use, equipment and materials should be ordered promptly after the grant is awarded. Special procedures shall be developed by the grant applicant to establish an equipment inventory process. This process shall specify and provide appropriate documentation on how and where equipment is monitored and located. The Illinois State Board of Education as the granting agency shall have the right to require transfer of the equipment to the Illinois State Board of Education or an eligible party named by the granting agency.

Title is retained by the purchasing local or regional educational agency. An inventory indicating date of purchase, location, funding source, unit cost, and property control numbers of all items costing \$500 or more per unit shall be maintained by the grant applicant. All items of equipment placed in a private facility must be inventoried regardless of cost, with title and control of all items maintained by the grant applicant.

Equipment Use. All equipment must be under the administrative control of a local or regional public school agency. Equipment acquired through an approved federal grant must be used for

the purposes specified in the approved grant. Equipment must be clearly marked with a property control number showing the source of funds from which it was purchased.

In accordance with interpretation by the United States Department of Education, Office of Special Education, each grant applicant is responsible for insuring that technological hardware such as computers is used primarily to assist in the provision of education for the disabled in a manner consistent with the agency's use of local funds to provide similar technology for programs for the non-disabled.

Additionally, such expenditures must be reasonable and necessary for the proper administration of and/or the enhancement of the special education program. Such expenditures must be justified through prioritized needs assessment documentation.

In keeping with the intent of federal law, the following guidelines pertaining to equipment acquisition, inventory, management, administrative control, and disposal are recommended.

1. Equipment Acquisition. The acquisition of equipment must be demonstrated as being essential to the success of a program or project implemented with federal funds. Each application for grants shall fully describe the *need for such equipment* and *how all such equipment will be used*. This means the grant applicant must demonstrate that (1) equipment has been selected for specific purposes relative to proposed grant activities and to student needs; (2) the proposed equipment is essential to effective program implementation and how it will be used in meeting the grant activities; (3) such equipment is not available in the grant applicant's regular or special education or federal project inventories for use in the project; and (4) the grant applicant has the trained staff to utilize the proposed new equipment effectively or that arrangements will be made to prepare staff for such.
2. Equipment Inventories. The federal and/or state regulations require that the title to property acquired with federal funds shall be held by the public agency responsible for administering such property. Inventories of equipment purchased by state and local agencies should be maintained on all items costing \$500 or more per unit for the useful life of the equipment. Where supplies and materials are loaned to other than a public school, all books, supplies, and materials, regardless of cost, should be entered into the inventory. The loaned supplies or materials are to be used solely for the purposes of the grant.
3. Equipment Management. There are six important standards for the management of non-expendable equipment or property.
  - (a) Records shall be maintained accurately and provide for (1) a description of the property; (2) the manufacturer's serial number or other identification number; (3) the acquisition date and cost; (4) the source of the property; (5) the percentage of federal funds used in the purchase of the property; (6) the location, use and condition of the property; and (7) the ultimate

disposition date including the sale price or the method used to determine the current fair market value.

- (b) A physical inventory of property shall be taken and the results reconciled with the property records at least once every two years to verify the existence, current utilization, and continued need for the property.
  - (c) A control system shall be in effect to insure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft of non-expendable property shall be investigated and fully documented. The recipient shall be responsible for replacing or repairing (with funds of such recipient) property that is lost, damaged, or destroyed due to the negligence of the recipient.
  - (d) Adequate maintenance procedures shall be implemented to keep the property in good condition.
  - (e) Proper sales procedures shall be established for unneeded property that provides for competition to the extent practicable and results in the highest possible return.
  - (f) All equipment or property purchased with federal funds shall be identified and marked accordingly.
4. Equipment - Administrative Control. Equipment acquired with federal funds, may, in certain cases, be placed on private school premises for a limited period of time, but the title to and administrative control over such equipment must be retained and exercised by a public agency. In exercising that administrative control, the public agency shall not only keep records of and account for the equipment, but shall make assurances that the equipment is being used solely for the purposes of the grant.
5. Equipment Disposal. Please review the *State and Federal Grant Administrative Policy and Fiscal Requirements and Procedures Manual for Equipment Disposal.*

### **Facility Acquisition and Construction**

The grant recipient must consult with the Special Education Services Division prior to submitting any expenditure for this purpose. These expenditures will not be approved without prior consultation with your Grant Coordinator.

All requests to use funds for Facility Acquisition and Construction will be reviewed by using the following criteria:

- Funds are used only to pay the excess costs of providing special education and related services to children with disabilities.
- Funds are used to supplement State, local, and other Federal funds and not to supplant such funds.
- Funds are not used to reduce the level of expenditures for the education of children with disabilities made by the local educational agency from local funds below the level of those expenditures for the preceding fiscal year.
- Funds are used to coordinate this ACT with other local, educational service agency, State, and Federal school improvement efforts in order to ensure that such children benefit from such efforts and that special education can become a service for such children rather than a place where they are sent.
- Funds are used to provide appropriate special education and related services and aids and supports in the regular classroom to such children whenever appropriate.

### **Property Definitions:**

Non-expendable personal property means tangible property, including equipment, having a useful life of more than one year and an acquisition cost of \$500 or more per unit.

Acquisition cost of an item of purchased non-expendable personal property means the net invoice unit price of the property including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the property usable for the purpose for which it was acquired. Other charges such as the cost of installation, transportation, taxes, duty, or protective in-transit insurance, shall be included or excluded from the unit acquisition cost in accordance with the grant applicant's regular accounting practices.

### **Memberships**

The cost of membership in professional organizations is allowable provided: (1) the benefit from the membership is related to the grant program; (2) the expenditure is for agency membership; (3) the cost of the membership is reasonably related to the value of the services or benefits received; and (4) the expenditure is not for membership in an organization that devotes a substantial part of its activities to influencing legislation.

## **Obligations and Expenditures**

An obligation is made when a purchase order—not a purchase requisition—is issued or a contract is signed, except in the case of personal services, travel, public utility service, and rental of facilities. These exceptions are considered obligated at the time the services are rendered, facilities are used, or travel performed. Such obligations must meet the following limitations:

1. They are an integral part of the approved grant application.
2. They are obligated within the grant period.
3. They are liquidated no later than ninety (90) days after grant ending date.

An expenditure is the liquidation of an obligation by payment of the obligation. This expenditure must occur no later than ninety (90) days after the end of the project period. (Exception: Audit Fees). The state must give authorization to a grant applicant before a subgrant applicant may begin to obligate funds.

## **Private School Tuition**

When a school district places a student pursuant to Section 14-7.02 of the School Code, IDEA funds are not to be used to offset the costs of such a private school special education placement. The School Code requires that a district pay two times the district per capita tuition charge and then the state pay the amount in excess of that. The district's share cannot be offset with federal funds.

## **Renovations**

Renovations to classrooms and buildings are eligible to be paid with Part B funds provided the renovations are necessary to provide an appropriate educational environment for students with disabilities. For example, the purchase of carpet and acoustical tile would be an approvable expenditure in order to create a more favorable classroom environment for the hearing impaired. Another example is the construction or modification of toilet facilities for the orthopedically disabled. These expenditures must be approved in the grant application prior to initiation of the renovation activities.

## **Rental of Facilities**

Rental of facilities may not be paid to public agencies who are participating in the project. However, grant recipients may pay their proportionate share of maintenance involved in the use of such property. Lease agreements cannot exceed the duration of the application or more than a one-year obligation period, whichever is less.

## **Salaries**

Under ordinary circumstances, salaries for federally funded staff shall be calculated in accordance with current local salary schedules and must not exceed the amount listed in the Detailed Budget Breakdown. Any exceptions should be justified in the grant application.

## **Subcontracting**

A grant applicant must enter into a cooperative agreement or contract to provide services under a grant if the services, as well as the cooperating institution, organization, or agency, are approved by the Illinois State Board of Education. Such a cooperative agreement or contract will be approved only if the Illinois State Board of Education is assured that the grant applicant will retain the responsibility for supervision of the grant services. The proposed terms of the agreement may be submitted in the initial grant application or as a grant amendment. Services that may be subcontracted are those deemed appropriate as a continuing staff function. Under no circumstances may the entire project be subcontracted. A contract between the grant applicant and another organization to perform a portion of the grant or to share in its operation generally will require:

- Maintenance of separate accounts and records.
- Submission of expenditure reports to the administrative agency.
- Availability of records to representatives of the Illinois State Board of Education.

If the subgrant applicant is a local school district, joint agreement, or regional program, the contract must be in the form of a subgrant and be reported under Account 4100, "Payments to Other Governmental Units." **A separate grant application must be developed for each of these subgrants.**

## **Teachers' Retirement – Employer's Contribution**

The employer's share of teachers' retirement for personnel employed with grant funds must be included in the application or a statement that identifies the other funding source to be used for this cost must be attached to the application. (Note: TRS will publish the percent of the Illinois State share for the next school year after the Legislature's spring veto session. The TRS website is available at <http://trs.illinois.gov>.)

Local educational agencies employing teaching personnel eligible for participation in the Illinois Teachers' Retirement System who are funded from federal funds must contribute the State of Illinois share to that system. When the employing agency contributes a portion of the employee's share, this amount will be listed as a contractual expenditure also.

Any questions regarding teacher retirement contributions should be directed to the Teachers' Retirement System at 217/753-0311.

## **Unemployment Insurance**

All agencies that employ project personnel are required to purchase unemployment claim risk insurance or maintain local escrow accounts of sufficient size to protect against this foreseeable risk. Rates may vary due to claim experiences and/or legislation. U.S. Department of Labor Statements to Employing LEAs will govern Premiums Required for Claim Risk Insurance.

The U.S. Office of Education has issued opinions that unemployment compensation claims by former employees of local educational agencies are foreseeable risks, which they should compensate for on an accrued rather than a current cost basis. Therefore, the essential purpose of any grant is not to be jeopardized or burdened with the actual cost of unemployment claims.

Local educational agencies may provide for any foreseeable risk of unemployment claims by providing for payment of claims in advance and at the time when the risk has matured. This may be accomplished in one or two coverages:

- Each local educational agency has the right to elect to be a self-insurer by agreeing, in lieu of paying contributions to the State, to reimburse for any benefits paid by the State the actual amount of regular and/or extended benefits. Federally funded projects may be approved to disburse reasonable risk premiums for local escrow accounts established to provide risk coverage.
- Each local educational agency may elect to purchase insured coverage against unemployment claims from the Illinois Bureau of Employment Security, Illinois Department of Labor.

The Illinois Bureau of Employment Security will supply information and assistance in securing the coverage of their program. Coverage for both full- and part-time employees is available. As in any insurance program, premium rates are affected by the experiences of claims. Base rates for full-time employees are subject to change. Contact the Illinois Bureau of Employment Security, 555 South Pasfield, Springfield, Illinois 62704, telephone 217/782-0157, or 401 S. State, Floor 6, Chicago, Illinois 60605, telephone 312/793-9130.

All federal and state grant proposals are required to have adequate funds disbursed within them for unemployment risk insurance. This requirement may be met also by the inclusion of statements that local agencies will provide their own claim insurance programs.

## Detailed Function Descriptors and Sub-Categories

From the *Illinois Program Accounting Manual*

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><u>Instruction</u>: 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>- Educationally Deprived/Remedial Programs.</li> <li>- Vocational Programs.</li> <li>- Interscholastic Programs</li> <li>- Summer School Programs.</li> <li>- Gifted Programs.</li> <li>- Adult/Continuing Education Programs.</li> <li>- Bilingual Programs.</li> <li>- Truants' Alternative and Optional Programs.</li> </ul>
2110	<p><u>Attendance &amp; Social Work Services</u>: 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><u>Guidance Services</u>: 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><u>Health Services</u>: 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><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.</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><u>Speech Pathology and Audiology Services</u>: 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>- Audiology</li> <li>- Audiology Services.</li> <li>- Other Speech Pathology and Audiology</li> </ul>

	Services.
2210	<p><u>Improvement of Instruction Services:</u> 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><u>Educational Media Services:</u> 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 non-printed 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>
2230	<p><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.</p>
2300	<p><u>General Administration:</u> Activities concerned with establishing and administering policy in connection with operating the local education agency.</p> <ul style="list-style-type: none"> <li>- Board of Education Services.</li> <li>- Service Area Direction.*</li> <li>- Board Secretary Services.</li> <li>- Executive Administration.</li> <li>- Board Treasurer Services.</li> <li>- Election Services.</li> <li>- Staff Relations and Negotiation Services.</li> <li>- Special Area Administration.</li> </ul>
2400	<p><u>School Administration:</u> Activities concerned with overall administrative responsibility for a single school or a group of schools.</p> <ul style="list-style-type: none"> <li>- Office of the Principal Services</li> <li>- Other Support Services-School Administration</li> </ul>
2510	<p><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.</p>
2520	<p><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.</p> <ul style="list-style-type: none"> <li>- Budgeting Services.</li> <li>- Receiving and Disbursing Funds Services.</li> <li>- Payroll Services.</li> <li>- Financial Accounting Services.</li> <li>- Internal Auditing Services.</li> <li>- Property Accounting Services.</li> </ul>
2530	<p><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.</p> <ul style="list-style-type: none"> <li>- Service Area Direction.*</li> <li>- Land Acquisition and Development Services.</li> <li>- Architectural and Engineering Services.</li> <li>- Educational Specifications Services.</li> <li>- Building Acquisition, Construct and Improve Services.</li> </ul>

2540	<p><b>Operation and Maintenance of Plant Services:</b> 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.</p> <ul style="list-style-type: none"> <li>- Service Area Direction.*</li> <li>- Care and Upkeep of Buildings Services.</li> <li>- Care and Upkeep of Grounds Services.</li> <li>- Care and Upkeep of Equipment Services.</li> </ul> <ul style="list-style-type: none"> <li>- Vehicle Servicing and Maintenance Services. (Other than student transportation vehicles).</li> <li>- Security Services.</li> <li>- Other Operation and Maintenance of Plant Services.</li> </ul>
2560	<p><b>Food Services:</b> 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.</p> <ul style="list-style-type: none"> <li>- Service Area Direction.*</li> <li>- Food Preparation and Dispensing Services.</li> </ul> <ul style="list-style-type: none"> <li>- Food Delivery Services.</li> <li>- Other Food Services.</li> </ul>
2570	<p><b>Internal Services:</b> 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.</p> <ul style="list-style-type: none"> <li>- Service Area Direction.*</li> <li>- Purchasing Services.</li> </ul> <ul style="list-style-type: none"> <li>- Warehousing and Distributing Services.</li> <li>- Printing, Publishing and Duplicating Services.</li> </ul>
2610	<p><b>Direction of Central Support Services:</b> 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.</p>
2620	<p><b>Planning, Research, Development &amp; Evaluation Services:</b> Those activities, on a systemwide basis, associated with conducting and managing programs of planning, research, development and evaluation for a school system.</p>
2630	<p><b>Information Services:</b> 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.</p> <ul style="list-style-type: none"> <li>- Service Area Direction.*</li> <li>- Internal Information Services.</li> </ul> <ul style="list-style-type: none"> <li>- Public Information Services</li> <li>- Management Information Services.</li> </ul>
2640	<p><b>Staff Services:</b> Activities generally performed by the LEA personnel office, such as recruiting and placement, staff transfers, inservice training, health services and staff accounting.</p> <ul style="list-style-type: none"> <li>- Service Area Direction.*</li> <li>- Recruitment and Placement Services.</li> <li>- Staff Accounting Services.</li> </ul> <ul style="list-style-type: none"> <li>- Inservice Training Services.</li> <li>- Health Services.</li> </ul>
2660	<p><b>Data Processing Services:</b> Activities concerned with preparing data for storage, sorting data and retrieving them for reproduction as information for management and reporting.</p> <ul style="list-style-type: none"> <li>- Service Area Direction*</li> <li>- Systems Analysis Services.</li> <li>- Programming Services.</li> </ul> <ul style="list-style-type: none"> <li>- Operations Services.</li> <li>- Statistical Services.</li> <li>- Other Data Processing Services.</li> </ul>
2900	<p><b>Other Support Services:</b> Activities of any support service or classification of services, general in nature, which cannot be classified in the preceding functions.</p>

3000	<p><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, nonpublic school pupil services and home/school services.</p> <ul style="list-style-type: none"> <li>- Direction of Community Services.</li> <li>- Community Recreation Services.</li> <li>- Civic Services.</li> <li>- Public Library Services.</li> <li>- Custody and Child Care Services.</li> <li>- Welfare Activities Services.</li> <li>- Nonpublic School Pupils' Services.</li> <li>- Home/School Services.</li> <li>-Other Community Services.</li> </ul>
4100	<p><u>Payments to Other Governmental Units (In-State):</u> Payments to in-state LEAs, generally for tuition, transportation and all other services rendered to pupils residing in the paying LEA. Where a nonoperating district pays an operating district for the education of pupils, the nonoperating district records such payments here. Flow-through funds - where payment is received by an LEA and a portion is transferred to one or more other LEAs - use object 720. (Expenditures in this function are not counted in state expenditure totals.)</p> <ul style="list-style-type: none"> <li>- Payments for Regular Programs.</li> <li>- Payments for Special Education Programs.</li> <li>- Payments for Adult/Continuing Education Programs.</li> <li>- Payments for Vocational Education Programs.</li> <li>- Payments for Community College Programs.</li> <li>- Other Payments to In-State Governmental Units.</li> </ul>

\* Service Area Direction - activities associated with directing and managing a specified service area.

## Detailed Object Descriptors and Sub-Categories

From the *Illinois Program Accounting Manual*

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

OBJECT	DESCRIPTORS & SUB-CATEGORIES
100	<p><b>Salaries:</b> 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>- Temporary Salaries.</li> <li>- Overtime Salaries.</li> </ul>
200	<p><b>Employee Benefits:</b> 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> </ul>
300	<p><b>Purchased Services:</b> 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>- Communication.</li> <li>- Advertising.</li> <li>- Printing and Binding.</li> <li>- Water/Sewer Service.</li> <li>- Insurance (other than employee benefits).</li> <li>- Other Purchased Services.</li> </ul>
400	<p><b>Supplies &amp; Materials:</b> 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>- Textbooks.</li> <li>- Library Books.</li> <li>- Periodicals.</li> <li>- Warehouse Inventory Adjustment.</li> <li>- Energy (Bottled Gas, Oil, Coal, Gasoline, Natural Gas, Electricity, Other Energy Costs).</li> <li>- Software.</li> <li>- Other Supplies and Materials.</li> </ul>
500	<p><b>Capital Outlay:</b> 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>- Miscellaneous Objects.</li> <li>- Dues and Fees.</li> </ul>
700	<p><u>Transfers</u>: This category does not represent a purchase; rather, it shows that funds have been transferred in some manner. (Included here are transactions for moving money from one fund to another and for transmitting flow-through funds to another LEA).</p> <ul style="list-style-type: none"> <li>- Fund Modifications.</li> <li>- Transits.</li> </ul>