

SEL 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.
2210	Improvement of Instruction Services- Activities that are designed primarily for assisting SEL Implementation Teams with planning, developing and evaluating the integration of SEL Standards into educational programs, school environment, and other mental health supports. Activities that are designed to assist instruction staff on social emotional learning issues.
2300	General Administration- Activities concerned with establishing and administering policy in connection with operating the local education agency.
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 social and emotional learning 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.
2640	Staff Services- In-service trainings on SEL Standards Integration for non-instructional staff.
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 community recreation programs and civic organization activities that promote social emotional learning.
4100	Payments to Other Governmental Units (In-State)- Flow-through funds - where payment is received by an LEA and a portion is transferred to one or more other LEAs to provide activities that promote social and emotional learning.

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: 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. ***Terms of the Grant***

The items required to be included in this section have now been incorporated into the document titled “Certification and Assurances, and Standard Terms of the Grant,” which all applicants must sign and submit with their proposals. While most of these requirements pertain to all programs, a couple do not. You will need to make a decision regarding subcontracting (item 7); if it is not allowed, state that. If it is allowed, use the text that includes what an applicant must submit regarding subcontracts. Also, in item 13, the third paragraph (re: overpayments) should be deleted if carryover funds are allowed.