



Illinois State Board of Education

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Christopher A. Koch, Ed.D.
State Superintendent of Education

November 2008

TO: Eligible Applicants

FROM: Christopher A. Koch, Ed.D.
State Superintendent of Education

SUBJECT: REQUEST FOR PROPOSALS: FY 2009 Federal Public Charter Schools Start-Up Program – Pre-charter Planning, Planning and Implementation Requests

General Information

Eligible Applicants

Pre-charter Planning: A not-for-profit entity with a strong educational background may apply provided that it has submitted a charter school proposal to a school district to operate a charter school. Proof of the applicant's meeting these requirements must be included in its grant application along with a copy of the charter school proposal.

Planning Grants: Charter schools that have been approved to enroll students by the local chartering school district and/or the Illinois State Board of Education but, have not yet opened nor begun enrolling students, may apply for Planning Grants.

Implementation Grants: Charter schools that have opened for student attendance may apply for Implementation Grants.

Charter schools and charter school developers which are receiving charter school federal funding directly from the United States Department of Education are not eligible to apply under this RFP.

Grant Period: The grant period will begin no sooner than November 24, 2008, or date of the receipt of an approvable proposal, whichever is later, and will extend from the start date of the grant to June 30, 2009. Each proposal will be reviewed individually upon receipt, using the criteria set forth in this RFP. It is anticipated that a funding decision will be made within 45 days of receipt of an application.

It is the intention of ISBE to fund grantees either for a two- or three-year period contingent upon a sufficient appropriation and satisfactory progress of the grantee in the preceding grant period. No more than 18 months may be used for planning activities (both pre-charter planning and planning activities once a charter has been authorized) and no more than 24 months may be

used for implementation activities. Generally, a grantee making satisfactory progress will receive a pre-charter planning and/or a planning grant and two implementation grants, depending on the timing of the initially awarded grant.

Grant Award: The FY09 funding available for grants under this program totals \$3.2 million. The final number of successful applicants in any grant type will be determined by the quality of the charter school chartering agreement and the available funding received for the federal charter school program.

- **Pre-charter Planning Grants** will range from \$10,000 to \$12,000 per year and up to 10 grants may be awarded.
- **Planning Grants** will range from \$50,000 to \$75,000 per year and up to five grants may be awarded. The final grant award will vary depending on the status of each school's development and the planning activities proposed.
- **Implementation Grants** will range from \$150,000 to \$200,000 per year and up to 11 grants may be awarded.

Application Deadline: Pre-charter Planning Grants must be submitted by **December 22, 2008**, to be included in the first competition. Two additional competitions will be held for FY09 pre-charter planning grants. Application deadlines for those competitions will be January 31 and April 30, 2009.

Planning and Implementation grant applications must be received by **May 1, 2009**, although an earlier submission is preferred.

Grant applications will not be accepted after the above deadlines unless severe extenuating circumstances exist. Acceptance of grant applications after the deadlines will be decided on an individual basis.

Mail the original and two copies to Richard Loman, Educator and School Development Division, Illinois State Board of Education, 100 North First Street, E-310, Springfield, Illinois 62777-0001.

Proposals may also be hand-delivered to the following locations:

Springfield Office
Information Center
1st Floor - South
100 North First Street

Chicago Office
Reception Area
Suite 14-300
100 West Randolph Street

Contact Person: For more information on this RFP, contact Richard Loman at rloman@isbe.net or 217/782-2948. Additional charter school information can be found on the Educator and School Development Division's web site at <http://www.isbe.net/charter/Default.htm>.

Background

Article 27A of the School Code, known as the Charter Schools Law, creates opportunities within the public school system of Illinois for the development of innovative and accountable teaching techniques and educational programs. The purpose of charter schools is to increase learning opportunities for all pupils, with special emphasis on expanded learning experiences for at-risk

pupils. These public schools of choice must have high, rigorous standards for pupil performance and will be held accountable for achievement of those high standards.

Charter schools operate largely free from the requirements imposed by the School Code, ISBE's administrative rules, and local board policies. In return for this degree of flexibility, charter schools are directly accountable for their performance, both to the families who choose them and to the public in general through their charters, which will specify the schools' contractual obligations. Charter school programs are required to demonstrate over time that their students are achieving at the promised levels of performance. If a school fails to deliver on its promises, then families can decide to send their students elsewhere, thus removing financial support for the charter school. The entity issuing the charter can also elect not to renew the charter when the time comes.

The Charter Schools Law permits the creation of up to 60 charter schools statewide: 30 in the city of Chicago, 15 in the balance of Cook County plus DuPage, Kane, Lake, McHenry, and Will counties (i.e., suburban Chicago); and 15 in the remainder of the state (i.e., downstate). Currently, Illinois has 30 charter schools operating in the city of Chicago, two charter schools operating in suburban Chicago, and seven located downstate.

Charter proposals may be sponsored by not-for-profit organizations or by school districts. Charters must be authorized by local boards of education or by the State Board of Education upon appeal.

The purpose of this RFP is to solicit from charter school developers, working with a school district, or from charter schools already in operation, proposals that meet the purposes of the Federal Public Charter Schools Start-Up Program, which are to:

1. provide financial assistance for the planning, program design and initial implementation of charter schools;
2. expand the number of high-quality and educationally diverse charter schools throughout the state by supporting the efforts of charter school developers and organizers; and
3. evaluate the effects of charter schools, including their effects on students (in particular, on student academic achievement), staff and parents.

ISBE's specific objectives for the federal charter public schools program are to:

1. support the development of charter schools, especially in the communities outside of Chicago; and
2. strongly encourage the development of public charter schools designed to assist at-risk and other educationally disadvantaged students, especially these students at the secondary level, to meet the Illinois Learning Standards and to assist these students to remain in school through graduation.

In order to encourage the formation of charter schools that accomplish these objectives, ISBE will provide additional points to applicants' proposing charter schools meeting these criteria (see Criteria for Review and Approval of Proposals). For instance, a rapidly growing school district might consider a charter school as a way to address infrastructure inadequacies for its expanding student population. Likewise, a school district with a school that is failing to meet state standards could convert that school into a charter school, thus providing students and their families with a high-quality educational choice.

Applicants for any of the grant types are expected to be familiar with the Charter Schools Law. Therefore applicants are advised to review the law as outlined by Article 27A of the Illinois School Code before submitting their proposals.

Nature of the Program

Charter schools in Illinois draw their funding from the school districts in which their students reside, receiving between 75 percent and 125 percent of the respective district's average per-capita tuition for each student enrolled, **plus a proportionate share of any state and federal categorical resources for which their students may be eligible.** They have no taxing authority similar to that exercised by school districts, and the relatively short term of an initial charter (five to ten years) may make borrowing substantial amounts of money difficult. The experience of charter school developers in other states has shown that the absence of a funding source for planning and initial implementation makes it extraordinarily difficult to bring the development of a charter school to fruition.

The federal charter public schools program has been structured to address this problem by providing a source of initial funding. Grants are available both for planning expenses and/or for initial implementation costs that a charter school cannot meet from other state or local sources. Allowable activities for each grant type are listed below.

- A. Applicants with schools that **have been chartered and certified** but are not yet ready to open their doors (including pre-charter planning grant applicants) may use the funds for activities associated with post-award planning and design of the educational program, including:
 - 1. development and refinement of the curriculum;
 - 2. professional development for teachers and other staff who will work in the charter school;
 - 3. chief administrator's salary and benefits for up to two months prior to the charter school's opening;
 - 4. refinement of the desired educational results and of the methods for measuring progress toward achieving those results; and
 - 5. publicizing/promoting charter schools.

- B. Applicants with schools that **are chartered, certified, and ready to begin operation or are open** may use funds for activities and expenses during the initial start-up of a charter school. In general, the expenditures should be one-time costs that help the charter school achieve the goals outlined in its original application. These costs may include:
 - 1. informing the community about the school;
 - 2. acquiring necessary equipment and educational materials and supplies;
 - 3. acquiring or developing curriculum materials; and
 - 4. other initial operational costs that are necessary to meet the goals of the charter school, such as establishing a media center, computer lab, or cafeteria.

Evaluation

ISBE must conduct an evaluation of the success of the federal charter public schools program in meeting the objectives listed on page 3. To that end, ISBE will be developing baseline indicators and performance measures; once developed, ISBE will provide information about these indicators and measures to each grantee. As part of its evaluation, each grantee will be required to submit at least the following data:

- demographic information about the community that the charter school serves or intends to serve;
- student achievement data, particularly results on state assessments for reading and mathematics, from the surrounding schools and once the charter school is open, from the charter school;
- rates of attendance, graduation, transfers and other similar information;
- information about prospective students on waiting lists for the newly open school;
- information about parent and community participation and satisfaction;
- type and amount of expenditures, including source and amount of any additional funds raised; and
- a description of the activities completed and an analysis of their impact on the design and/or operation of the charter school.

Fiscal Information

The funding available for grants from the FY09 allocation under this program totals \$3.2 million. It is anticipated that approximately \$2.6 million will be available to fund Implementation Grants, with the remainder of the federal funding to be utilized for Pre-charter and Planning Grants.

Eligible applicants may receive up to three years of funding under this program. Overall, not more than 18 months may be devoted to planning and design of the charter school and not more than 24 months to its implementation. Grantees usually receive an initial pre-charter planning and/or planning grant and two years of implementation grants. Funding in subsequent years will be contingent upon progress during the first year and upon the continued availability of federal funding.

Funds may only be used for costs associated with the planning and implementation of a charter school (see examples for each grant type under “Nature of the Program” above).

Grantees must not use grant funds for normal operating costs unless they are unexpected or out of the ordinary and then these may be claimed for one year only (e.g., unexpected services due to influx of numerous special education students). Grant funds also must not be used for administrative fees or expenses of the school district with which the applicant is working unless the applicant voluntarily enters into a mutually agreed upon arrangement with the school district for the provision of administrative services.

Funds must not be used for building construction or renovation or for ordinary salaries and benefits.

Applicants should familiarize themselves with the booklet, “State and Federal Grant Administrative Policy,” issued by the ISBE Funding and Disbursement Division and available on the ISBE website at http://www.isbe.net/funding/pdf/fiscal_procedure_handbk.pdf and in hard copy.

For purposes of compliance with Section 511 of PL 101-166 (the “Stevens Amendment”), applicants are advised that 100 percent of the funds for this program are derived from **federal sources**. The total amount of FY09 federal funding involved for is \$3.2 million.

Proposal Format

Each proposal must be submitted in the format outlined below. Please use the following as a checklist in assembling your completed proposal.

1. ___ **Cover Page (Attachment 1):** Must be signed by authorized representative of the charter school developer and for Planning and Implementation applications, the charter school principal or director of the charter school.
2. ___ **Proposal Narrative:** Follow the specifications found under “Narrative Requirements” below according to grant type.
3. ___ **Activities and Summary Budget Information (Attachment 2):** Duplicate as needed and use to describe the activities and related expenses for which you are requesting funds.
4. ___ **Budget Summary and Payment Schedule (Attachment 3A):** Must be submitted on the form provided and signed by the authorized representative of the charter school developer/principal/director. Expenditures should be limited to those categories listed under “Objects” on Appendix A.
5. ___ **Budget Breakdown (Attachment 3B):** Must include descriptions of the anticipated expenditures, correlated to the line items set forth on the Budget Summary. (**See Appendix A** for an explanation of the expenditure accounts.)
6. ___ **Certifications and Assurances (Attachments 4, 5, and 6):** Each applicant is required to submit the certification forms attached (“Certification and Assurances and Standard Terms of the Grant,” “Charter School Program-Specific Terms,” and “Certification Regarding Debarment”). These must be signed by the official legally authorized to submit the proposal and bind the applicant to its contents.
7. ___ **Certification Regarding Lobbying (Attachments 7A, 7B, and 7C):** If the budget proposed for any grant is **\$100,000** or more, then please submit the “Certification Regarding Lobbying” forms. These must be signed by the official legally authorized to submit the proposal and bind the applicant to its contents.
8. ___ **Pre-charter Planning Applicants Only:** Include evidence (memo or email from district, certified mail receipt or other proof of delivery) that a charter application was submitted to the school district and that the school district was notified in a timely manner about the applicant’s intent to submit a grant application under the federal charter public school program and that it has received a copy of that application prior to its submission to ISBE.
9. ___ **Taxpayer Identification and Not-for-Profit Status:** If the not-for-profit entity or charter school is not a registered vendor with ISBE, then it must complete a Department of the Treasury Internal Revenue Service form **W-9, “Request for Taxpayer Identification Number and Certification”** and submit the form with its proposal, along with its **not-for-profit registration papers from the Illinois Secretary of State’s Office**.

Submission of these documents will enable ISBE to establish a vendor code to ensure that grant payments will be made. For W-9 purposes, the not-for-profit entity’s name has

to match exactly the name used on the federal employer's identification number form. Not-for-profit entities should not use "charter school" in the organization's title. If a not-for-profit entity submitting a Pre-Charter Planning proposal eventually has a charter school approved, then it must establish a new vendor code for the charter school by resubmission of a W-9 for that charter school.

Narrative Requirements: Initial Planning and Implementation Grants

(Charter Schools which **have already received a grant** of any type should use the "Narrative Requirements for Continuation Implementation Grants")

- A. Describe the educational program to be implemented by the proposed charter school, including:
 - the grade levels or ages of the children to be served and the expected student enrollment;
 - how the program will enable all students to meet the Illinois Learning Standards;
 - a one-page summary of the curriculum and instructional practices to be used, including any special approaches or strategies for meeting particular needs of the school's students;
 - the objectives of the charter school in terms of student performance;
 - the methods by which the charter school will determine its progress toward achieving those objectives; and
 - the plan to be used to determine the school's accountability.
- B. Identify the charter school's developer(s) and describe how the charter school will be managed. For implementation proposals, also describe the facility to be used and outline your plans for transportation of the school's students.
- C. Describe the planned administrative relationship between the charter school and the local school board(s) issuing the charter.
- D. Describe the involvement of parents and other members of the community in the planning, design and implementation of the charter school.
- E. Describe the composition of the members of the planning group. Describe how this group composition compares to that of the community to be served.
- F. Describe how the charter school governing board will provide for the continued operation of the school once the federal grant has expired.
- G. Indicate the number of months that will be used for planning (limit to no more than 18 months) and implementation activities (limit to no more than 24 months).
- H. If you believe you will need any waivers of federal statutory or regulatory provisions beyond the exemptions already provided under Article 27A of the School Code, then specify these and provide a justification for them. (Federal waivers are limited to matters under the jurisdiction of the U.S. Secretary of Education.)
- I. Describe how students in the community will be informed about the charter school and the steps that will be taken to ensure that students from diverse groups will have equitable access to it, with emphasis on students who may be at risk or underserved in more traditional educational environments.

- J. Describe the charter school's financial situation and your specific need for federal assistance. Relate this information to your proposed uses of the grant funds. Demonstrate that your proposed expenses cannot be met from your state and local sources of revenue (i.e., the per-pupil amount you will receive plus other special funds). If you are requesting funds for both planning and implementation expenses in the same year, please clearly distinguish between the two phases. **For implementation proposals only**, attach a copy of the budget developed pursuant to Section 27A-7(9) of the School Code.
- K. Describe how these funds will be used in conjunction with funds provided under other federal programs, if applicable.
- L. **For implementation proposals only**, describe the school's mechanism(s) for assessing student performance over and above the required state assessment and provide a rationale supporting these assessment approach(es). Outline the school's methods of responding to the information gathered through these student assessments on an ongoing basis.
- M. Describe how the applicant will comply with Sections 613(a)(5) and 613(e)(1)(B) of the Individuals with Disabilities Act regarding local education agency eligibility. (See <http://www.ed.gov/policy/speced/leg/idea/idea.pdf> to review the provisions.)
- N. Describe the data to be collected and the methods to be used to determine whether progress is being made in meeting the objectives enumerated in the proposal and how the results of the evaluation will be used to improve the program.

Narrative Requirements: Continuation Implementation Grants

For an established charter school which has had either a planning or implementation grant approved in past years, the grantee needs to provide only a performance report to meet the Continuation Grant requirements. Each of the charter school's goals should be addressed and the grantee should report the progress that the charter school has made in meeting the goals set forth in its initial application. Provide a rationale for modifications made or planned to be made to any goals during the continuation grant period. Any obstructions to meeting the goals also should be addressed, as well as how the Federal Charter School Start-Up funding has assisted the charter school in meeting its educational goals.

Narrative Requirements: Pre-charter Planning Proposals

1. List the members of the planning team, including a discussion of their expertise in and knowledge about areas such as project management, curriculum, instruction, assessment, community relations, marketing, finance and fund-raising, governance and management, law, and real estate.
2. Describe the process that was used or will be used to determine the needs of the community. If the needs assessment has already been conducted, then indicate how the proposed charter school will meet the needs identified.
3. Attach a copy of the charter school proposal provided to the school district. Discuss how the proposed charter school intends to improve student achievement for the students anticipated to attend. Include, as applicable, any other information or materials that further support the charter school's mission and/or its capacity to establish and run a successful school.

Criteria for Review and Approval of Proposals

Final selection will be made by the State Superintendent of Education and will be based upon recommendations resulting from the peer evaluation/review process used to determine the extent to which each proposal meets the following criteria. The peer review team will consist of successful charter school operators and staff of Illinois charter school organizations.

Applicants proposing to operate charter schools outside of the city of Chicago or those serving secondary or educationally disadvantaged students will receive 10 priority points in addition to those received under each criterion below.

Pre-charter Planning Proposals

1. The diversity of the planning team and its expertise in and the extent of their knowledge about areas such as project management, curriculum, instruction, assessment, community relations, marketing, finance and fund-raising, governance and management, law, and real estate. (25 points)
2. The quality of the needs assessment and the likelihood that it will identify unmet educational needs in the community that could be addressed by the proposed charter school. (25 points)
3. The degree to which the mission statement is clearly presented and tied directly to the improvement of student performance. (25 points)
4. The quality of the proposed charter school's curriculum in assisting students to achieve state standards and the possibility that it may be disseminated to other schools. (25 points)

Planning Proposals

1. The quality of the charter school's proposed educational program, including accountability mechanisms and the number of students to be served. (25 points)
2. The coherence and cost-effectiveness of the sequence of planning and design activities for which funding is requested. (25 points)
3. The thoroughness of the applicant's approach to attracting at-risk and other educationally disadvantaged students and the plans for meeting the needs of those who may be underserved in more traditional educational environments. (25 points)
4. The level of diversity and the degree to which the members of the planning partnership represent the community to be served and the scope and thoroughness of its approach to involving parents and community members in the proposed charter school. (15 points)
5. The strength of the proposed governance system and the financial model to ensure that charter school resources are used effectively. (10 points)

Implementation Proposals

1. The quality of the charter school's educational program, the applicant's approach to attracting and serving students who may be at risk or underserved in more traditional educational environments, and the number of students to be served. (30 points)
2. The legitimacy of the school's mechanisms for assessing student performance over and above the required state assessment and its planned methods of ongoing response to the information gathered through student assessment. (25 points)
3. The coherence and cost-effectiveness of the proposed implementation activities in the context of the charter school's overall financial situation. (30 points)
4. The adequacy of the charter school's planned financial and operational set-up, exclusive of federal financial support, as evidenced by its funding arrangements with the local school district; any private or community-based resources it will have at its disposal; and its facilities and transportation arrangements. (15 points)

EXPENDITURE ACCOUNT CLASSIFICATION

The following descriptors are to be used to classify budget items within the correct function and object categories. Refer to the *Illinois Program Accounting Manual(IPAM)* for detailed descriptions of the numerical four-digit function classifications and the numerical three-digit object classifications.

DETAILED FUNCTION DESCRIPTORS

IPAM Functions describe the area/department in which the expenditure relates to.

<u>Function</u>	<u>Descriptor</u>
1000	<u>Instruction</u> : Activities dealing directly with teaching of pupils or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom, in other locations such as a home or hospital, and in other learning situations such as those involving co-curricular 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.
2110	<u>Attendance & 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.
2120	<u>Guidance Services</u> : The activities of counseling with pupils and parents, providing consultation with other staff members on learning problems, evaluating abilities of students, assisting with the educational/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 which are not direct instruction. Included are activities that provide pupils with appropriate medical, dental, and nurse 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 which have as their purpose the identification, assessment, and treatment of children with impairments in speech, hearing and language.
2210	<u>Improvement of Instruction Services</u> : Activities which are designed primarily for assisting instructional staff in planning, developing, and evaluating the instructional process.

- 2220 Educational Media Services: Activities related to media resource centers and concerned with the use of all teaching and learning resources, including hardware and content materials maintained in a central location or lab situation. 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.
- 2230 Assessment and Testing: 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 and to compare individual and group performance with national norms established by test publishers.
- 2300 General Administration: Activities concerned with establishing and administering policy in connection with operating the local education agency (LEA). Reasonable and prudent costs for administration of the program are allowable and in general are limited to 5 percent of the grant.
- 2400 School Administration: Activities concerned with overall administrative responsibility for a single school or a group of schools.
- 2520 Fiscal Services: Activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving and disbursing, bookkeeping, financial accounting, payroll, inventory control, and internal auditing.
- 2540 Operation and Maintenance of Plant Services: Activities concerned with keeping the physical plant (i.e., grounds, building, 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.
- 2530 Facility Improvement: Activities that include purchase and installation of fire alarms and sprinkler systems, required alterations due to the Americans with Disabilities Act, and electrical and cable installations for computers and other electrical systems which benefit the educational process. This is on the budget summary form; either delete it from there or add the explanation here.
- 2550 Pupil Transportation Services: Activities concerned with conveying pupils to and from school as provided by Article 29 of the School Code. It includes trips between home and school and trips to school activities.
- 2560 Food Services: Those activities concerned with providing food to 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.
- 2570 Internal Services: Activities concerned with buying, storing, and distributing supplies, furniture and equipment and activities concerned with internal duplicating and printing for the school system and the pick up and transporting of cash from school facilities to the central administrative office or bank for control and/or deposit.
- 2610 Direction of Central Support Services: 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.

- 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.
- 2630 Information Services: 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.
- 2640 Staff Services: Activities generally performed by the LEA personnel office, such as recruiting and placement, staff transfers, in-service training, health services, and staff accounting.
- 2660 Data Processing Services: Activities concerned with preparing data for storage, sorting and retrieving data for reproduction as information for management and reporting.
- 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, civic organization activities, public libraries, programs of custody and child care, welfare services and home/school services. Also includes nonpublic school pupil services, such as activities involved in providing instructional services, attendance and social work services, health services, and transportation services.
- 4100 Payments to Other Governmental Units (In-State): Payments to in-state LEAs, generally for tuition, transportation, and all other services rendered to pupils residing in the paying LEA. Where a non operating district pays an operating district for the education of pupils, the non operating district records such payments here.

DETAILED OBJECT DESCRIPTORS

Objects describe the service or commodity obtained as the result of a specific expenditure.

<u>Object</u>	<u>Descriptor</u>
100	<u>Salaries</u> : 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. Compensation is for regular, temporary, and overtime services. Summer school compensation may be applicable.
200	<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. These fringe benefits include Teacher Retirement (TRS) paid for certificated employees; Municipal Retirement (IMRF) paid for non certificated employees; Federal Insurance Contribution Act (FICA); Medicare Only contributions; and employer-paid insurances such as life, medical, and dental.

- 300 Purchased Services: Amounts paid for personal services and other services rendered by personnel who are not on the payroll of the LEA. Included would be professional instructional support services, data/statistical services, audit/financial services; property operation, maintenance and cleaning services; pupil transportation services and staff travel expenditures; insurances (other than employee benefits), such as worker's compensation and unemployment compensation; and other services, such as communication, advertising, printing, etc.
- 400 Supplies & 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. Included would be supplies, textbooks, regular or incidental library books, periodicals, and computer software. Capital Outlay items with an acquisition cost of less than \$500 per unit should be included in this category.
- 500 Capital Outlay: Amounts expended for the acquisition of fixed assets or additions to fixed assets. Included would be computers and other non-disposable equipment with an initial purchase price or replacement cost of \$500 or more per unit.
- 600 Other Objects: Amounts paid for goods and services not otherwise classified above. Included would be dues or fees for membership in professional or other organizations and associations.
- 800 Tuition: Amounts expended for students, teachers, or administrators to attend outside facilities.

BUDGET WORKSHEET – most common budget areas (*not* all-inclusive)

Function	Salaries (Obj. 100's)	Benefits (Obj. 200's)	Purchased Services (Obj. 300's)	Supplies & Materials (Obj. 400's)	Capital Outlay (Obj. 500's)	Other Objects (Obj. 600's)
1000 - Instruction (Student Use)	<ul style="list-style-type: none"> •Teachers •Substitutes •Aides •Tutors 	<ul style="list-style-type: none"> •TRS •FICA •IMRF •Medical/Health Insur. •Life Ins. •Medicare 	<ul style="list-style-type: none"> •Workman's Comp. •Unemployment Comp. •Equip. Maint. & Repair •In-District Travel 	<ul style="list-style-type: none"> •Software •Consumable Supplies •Equipment & Furniture < \$500/unit •Workbooks 	<ul style="list-style-type: none"> •Equipment & furniture ≥ \$500/unit 	
2110 - Attendance & Social Work Services	<ul style="list-style-type: none"> •Social Worker 	<ul style="list-style-type: none"> •Related Benefits 				
2120 - Guidance	<ul style="list-style-type: none"> •Guidance Counselor, Social Worker 	<ul style="list-style-type: none"> •Related Benefits 	<ul style="list-style-type: none"> •Contracted counseling or social work services 	<ul style="list-style-type: none"> •Supplies and materials for guidance services 		
2130 - Health	<ul style="list-style-type: none"> •Nurse on staff 	<ul style="list-style-type: none"> •Related Benefits 	<ul style="list-style-type: none"> •Contracted costs for medical, dental & nurse services 	<ul style="list-style-type: none"> •Related health supplies 		
2140 - Psychological Services	<ul style="list-style-type: none"> •Psychologist •Psychiatrist 	<ul style="list-style-type: none"> •Related Benefits 	<ul style="list-style-type: none"> •Contracted costs for psychological services (special ed evaluations) 	<ul style="list-style-type: none"> •Psychological Tests 		
2150 - Speech Path. & Audiology Services	<ul style="list-style-type: none"> •Speech Therapist 	<ul style="list-style-type: none"> •Related Benefits 	<ul style="list-style-type: none"> •Contracted costs for speech/audiology services 			
2210 - Improvement of Instruction (Staff Use)	<ul style="list-style-type: none"> •Planning time for staff (over & above regular salaries) 	<ul style="list-style-type: none"> •Related Benefits 	<ul style="list-style-type: none"> •Registration Fees •Meals, lodging & travel costs •Presenters & consultants 	<ul style="list-style-type: none"> •Supplies and Materials for in-service workshops 		<ul style="list-style-type: none"> •Dues or Membership in Professional Organizations
2220 - Educational Media Services (Library/Resource Room)	<ul style="list-style-type: none"> •Librarian •Resource Room attendant 	<ul style="list-style-type: none"> •Related Benefits 	<ul style="list-style-type: none"> •Internet service contract •Internet connection installation costs (contract) 	<ul style="list-style-type: none"> •Books housed in library •Software in library •Periodicals in library •Equipment & Furniture < \$500/unit in library 	<ul style="list-style-type: none"> •Equipment & furniture ≥ \$500/unit in library 	
2230 - Assessment & Testing			<ul style="list-style-type: none"> •Testing & scoring service 	<ul style="list-style-type: none"> •Test materials (To be kept by LEA) 		
2300 - General Administration	<ul style="list-style-type: none"> •Coordinator or director •Secretary/Clerical for above 	<ul style="list-style-type: none"> •Related Benefits 	<ul style="list-style-type: none"> •Audit Fees •Workman's Comp. •Unemployment Comp. •Equip. Repair & Maint. 	<ul style="list-style-type: none"> •Administrative consumable supplies & materials •Equipment & Furniture < \$500/unit 	<ul style="list-style-type: none"> •Equipment & furniture ≥ \$500/unit (Admin. only) 	
2400 - School Administration	<ul style="list-style-type: none"> •Principal/director & related clerical staff 	<ul style="list-style-type: none"> •Related Benefits 	<ul style="list-style-type: none"> •General office costs: phone, postage, etc. 	<ul style="list-style-type: none"> •Office supplies and materials 	<ul style="list-style-type: none"> •Office equipment >\$500/unit 	
2520 - Fiscal Services	<ul style="list-style-type: none"> •Bookkeeper 	<ul style="list-style-type: none"> •Related Benefits 	<ul style="list-style-type: none"> •Contracted services 			

BUDGET WORKSHEET (continued)

Function	Salaries (Obj. 100's)	Benefits (Obj. 200's)	Purchased Services (Obj. 300's)	Supplies & Materials (Obj. 400's)	Capital Outlay (Obj. 500's)	Other Objects (Obj. 600's)
2540 - Operation & Maintenance of Plant Services	•Janitor	•Related Benefits	•Rent •Custodial (Contract)	•Utilities (Electricity, Coal, Gas)		
2550 - Pupil Transportation Services	•Bus Driver	•Related Benefits	•Contractual Bus Service	•Gas •Oil •Other Related Supplies		
2560 - Food Services	•Cook	•Related Benefits	•Catering Service	•Food •Snacks •Other Related Supplies		
2570 - Internal Services*	•Inventory Clerk	•Related Benefits	•Copy Services			
2610 - Direction of Central Support						
2620 - Planning, Research, Dev. & Evaluation						
2630 - Information Services						
2640 - Staff Services*						
2660 - Data Processing Services*						
2900 - Other Support Services			•Contracted security services			
3000 - Community Services	•Parent Coordinator	•Related Benefits		•Parent Materials and Supplies		
4100 - Payments to Other Gov. Units			•Services by district, college or ROE			

* **If expenditures are shown, the indirect cost rate cannot be used.**

** Not applicable to all grants, and in no instances can Capital Outlay or Facilities Acquisition & Construction Services be included in the indirect cost calculation.