




ILLINOIS STATE BOARD OF EDUCATION MEETING
April 15-16, 2009

TO: Illinois State Board of Education

FROM: Christopher A. Koch, Ed.D., State Superintendent of Education 
Linda Riley Mitchell, Chief Financial Officer 
Darren Reisberg, General Counsel 

Agenda Topic: Action Items: Rules for Adoption – Emergency Amendments to Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing); Rules for Initial Review – Proposed Amendments to Part 100

Materials: Recommended Rules

Staff Contacts: Deb Vespa and Tim Imler, Division Administrators
Lisa LaBonte, Chief Internal Auditor

Purpose of Agenda Item

The purposes of this agenda item are to present the emergency amendments to Part 100 for adoption and to present a concurrent set of ordinary amendments for the Board's initial review.

Relationship to/Implications for the State Board's Strategic Plan

This item of rulemaking is not directly related to the Strategic Plan. It is technical in nature and has been necessitated by the State's receipt of federal funds under the American Recovery and Reinvestment Act of 2009 (ARRA).

Expected Outcome of Agenda Item

The Board will be asked to adopt two motions, one adopting the emergency amendments and the other authorizing the solicitation of public comment on the proposed amendments.

Background Information

A significant amount of federal money will be received by the State of Illinois under the ARRA, and nearly \$3 billion are to be directed to Illinois school districts for several different purposes. While many details are still emerging, it is clear that districts must track their use of this funding very carefully so that the reporting that is eventually required can be accomplished. Districts must account for these funds separately from funds from other sources, and states are expected to be able to report in detail on the uses to which these funds are put.

The range of revenue accounts found in Table C of Part 100 does not currently offer a means of segregating these federal funds from state funds received for the same purposes. Further, ISBE must ensure that districts will use a uniform system of capturing this information. As a result, a group of new revenue account codes has been developed for insertion into Table C. By placing these numbers into the rules, ISBE makes their use by districts mandatory, ensuring comparability in the eventual reporting and data collection.

In addition, new Section 100.130 will provide districts with information about what to expect as a result of their receipt of this federal funding. This rule identifies basic information related to the topics already covered by Part 100: accounting, budgeting, financial reporting, and auditing.

This material is being treated as an emergency rulemaking because the first disbursement of stimulus money to districts will occur later this month as a General State Aid payment. At that time, it will be necessary for district staff to know how to enter amounts correctly in the district's chart of accounts. Thus it is critical that this rule be in effect very soon.

Concurrent ordinary rulemaking is needed so that these provisions will be in place when the 150-day effectiveness of the emergency amendments comes to an end. We have taken this opportunity to include several additional updates and corrections in the set of ordinary amendments. These involve filling in several account codes that were missing or have been newly identified since Part 100 was amended last year and deleting a small number that are no longer used, as well as eliminating a reference to the Fall Enrollment and Housing Report.

Analysis and Implications for Policy, Budget, Legislative Action and Communications

Policy Implications: Please see above.

Budget Implications: Although large amounts of money will flow through ISBE to local education agencies, this rulemaking *per se* does not have budgetary ramifications.

Legislative Action: None needed.

Communication: Please see "Next Steps" below.

Pros and Cons of Various Actions

As noted above, promulgation of these amendments on an emergency basis will provide for their immediate effectiveness and thus for the necessary uniform basis for districts' accounting, as well as contributing to the longer-range purposes of reporting and auditing. Failure to adopt this rulemaking would require staff of each district to make accounting decisions regarding each of the sources that will soon be forthcoming.

Superintendent's Recommendation

The Superintendent recommends that the State Board of Education adopt the following two motions:

Motion #1

The State Board of Education hereby adopts the emergency rulemaking for:

Requirements for Accounting, Budgeting, Financial Reporting, and Auditing (23 Illinois Administrative Code 100).

Motion #2

The State Board of Education hereby authorizes the solicitation of public comment on the proposed rulemaking for:

Requirements for Accounting, Budgeting, Financial Reporting, and Auditing (23 Illinois Administrative Code 100),

including publication of the proposed amendments in the Illinois Register.

Next Steps

With the Board's authorization, staff will file the emergency amendments with the Secretary of State so that they will go into effect. At the same time, staff will submit the proposed amendments for publication in the Illinois Register to elicit public comment. Additional means such as the Superintendent's message and the agency's website will be used to inform interested parties of the opportunity to comment.

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF EMERGENCY AMENDMENTS

TITLE 23: EDUCATION AND CULTURAL RESOURCES
 SUBTITLE A: EDUCATION
 CHAPTER I: STATE BOARD OF EDUCATION
 SUBCHAPTER c: FINANCE

PART 100
 REQUIREMENTS FOR ACCOUNTING, BUDGETING, FINANCIAL REPORTING, AND
 AUDITING

| | |
|------------------|---|
| Section | |
| 100.10 | Purpose and Applicability |
| 100.20 | Definitions |
| 100.30 | General Requirements |
| 100.40 | Types of Funds, Basis of Accounting, and Recognition of Transactions |
| 100.50 | Intra-Fund and Inter-Fund Transactions |
| 100.60 | Capital Assets and Depreciation |
| 100.70 | Revolving Funds |
| 100.80 | Student Activity Funds |
| 100.90 | Submission of Budgets and Deficit Reduction Plans |
| 100.100 | Annual Financial Reports |
| 100.110 | Annual Audit Requirements |
| 100.120 | Provisions Related to Debt |
| 100.130 | <u>Requirements Specific to Funds Received Pursuant to the American</u> |
| <u>EMERGENCY</u> | <u>Recovery and Reinvestment Act of 2009 (ARRA)</u> |
| 100.TABLE A | Classification of Funds |
| 100.TABLE B | Balance Sheet Accounts |
| 100.TABLE C | Revenue Accounts |
| <u>EMERGENCY</u> | |
| 100.TABLE D | Expenditure Accounts |
| 100.TABLE E | “Sources and Uses” Accounts; Miscellaneous |
| 100.TABLE F | Expenditure Object Accounts |

AUTHORITY: Implementing and authorized by Sections 2-3.17a, 2-3.27, 2-3.28, 3-7, 17-1, and 34-43.1 of the School Code [105 ILCS 5/2-3.17a, 2-3.27, 2-3.28, 3-7, 17-1, and 34-43.1].

SOURCE: Old Part repealed at 10 Ill. Reg. 20507, effective December 2, 1986; new Part adopted at 31 Ill. Reg. 14874, effective October 19, 2007; amended at 32 Ill. Reg. 16439, effective September 24, 2008; emergency amendments at 33 Ill. Reg. _____, effective _____, for a maximum of 150 days.

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF EMERGENCY AMENDMENTS

Section 100.130 Requirements Specific to Funds Received Pursuant to the American Reinvestment and Recovery Act of 2009 (ARRA) EMERGENCY

This Section applies only to funds received pursuant to P.L. 111-5, the American Reinvestment and Recovery Act of 2009.

- a) Accounting; Treatment of Funds
 - 1) Records of expenditures shall identify the source of the ARRA funds by using the account numbers set forth in Table C of this Part, as well as the applicable funds, functions, and object classes, using the account numbers set forth in Tables A, D, and F of this Part, respectively.
 - 2) ARRA General State Aid funds received in account number 4850 (see Table C of this Part) may be deposited into any fund other than the Working Cash Fund and may be spent for any lawful purpose, except as limited by Section 14003 of the ARRA. That Section prohibits a local education agency from using Education Stabilization funds for:
 - A) payment of maintenance costs;
 - B) stadiums or other facilities used primarily for athletic contests, exhibitions, or other events for which admission is charged to the general public;
 - C) purchasing or upgrading vehicles;
 - D) improvements to stand-alone facilities whose purpose is not the education of children, including facilities housing central office administration, operations, or logistical support functions; or
 - E) school modernization, renovation, or repair that is inconsistent with State law.
 - 3) No Education Stabilization funds or Government Services funds may be used to provide financial assistance to students to attend private elementary or secondary schools, unless the funds are used to provide special education and related services to children with disabilities as

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF EMERGENCY AMENDMENTS

authorized by the Individuals with Disabilities Education Improvement Act. (Section 14011 of the ARRA)

- 4) Funds received under any other account number in the range from 4851 through 4880 shall be expended only for the purposes authorized by the relevant federal law, regulations, and guidance.

b) Budgeting

Each local education agency intending to spend ARRA funds during Fiscal Year 2009 shall amend its budget as necessary, pursuant to the provisions of Section 17-1 of the School Code [105 ILCS 5/17-1] and shall submit the amended budget to the State Superintendent of Education pursuant to Section 100.90 of this part. Subsequent annual budgets shall address the receipt and disbursement of ARRA funds as provided in Section 17-1 and applicable federal regulations and guidance.

c) Financial Reporting

In order to comply with federal reporting requirements, each local education agency receiving funds under the ARRA shall include in its annual financial report, in addition to all other requirements set forth in Section 100.100 of this Part, a detailed schedule of its receipts and disbursements of those funds, as distinct from any other receipts and expenditures for the same purposes made from other sources of funds.

d) Auditing

- 1) The receipt and disbursement of ARRA funds shall be subject to the audit requirements of Section 100.110 of this Part. In addition the other applicable requirements of Section 100.110 of this Part, the scope of each audit shall include the schedule of receipts and disbursements required under subsection (c) of this Section.
- 2) Each local education agency receiving ARRA funds shall review its amended budget to determine whether its increased expenditure of federal funds will make the agency subject to the audit requirements of OMB Circular A-133 (available at

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF EMERGENCY AMENDMENTS

www.whitehouse.gov/omb/circulars/index.html) and, if so, shall maintain records accordingly.

(Source: Added by emergency rulemaking at 33 Ill. Reg. _____, effective _____, for a maximum of 150 days)

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF EMERGENCY AMENDMENTS

Section 100.TABLE C Revenue Accounts
EMERGENCY

| Label | Account Number | Source; Notes |
|--|----------------|--|
| RECEIPTS/REVENUE FROM LOCAL SOURCES | 1000 | |
| AD VALOREM TAXES | 1100 | |
| Educational Purposes Levy | 1110 | 105 ILCS 5/17-2 and 17-3. |
| Operations and Maintenance Purposes Levy | 1111 | 105 ILCS 5/17-5. |
| Bond and Interest Purposes Levy | 1112 | 105 ILCS 5/17-9. |
| Transportation Purposes Levy | 1113 | 105 ILCS 5/17-4. |
| Municipal Retirement Purposes Levy | 1114 | 40 ILCS 5/7-171. |
| Working Cash Purposes Levy | 1115 | 105 ILCS 5/20-3. |
| Public Building Commission Rent Levy | 1116 | 50 ILCS 20/18. |
| Capital Improvement Purposes Levy | 1117 | 105 ILCS 5/17-2 and 17-2.3. |
| Fire Prevention & Safety Purposes Levy | 1118 | 105 ILCS 5/17-2.11. |
| Emergency Financial Assistance Levy | 1119 | 105 ILCS 5/1B-8 and 1F-62. |
| Tort Immunity/Judgment Purposes Levy | 1120 | 745 ILCS 10/9-109. |
| Leasing Purposes Levy | 1130 | 105 ILCS 5/17-2.2c. |
| Special Education Purposes levy | 1140 | 105 ILCS 5/ 17-2.2a. |
| FICA and Medicare Only Levies | 1150 | Social Security taxes and the employer's share of Medicare Only payments; 40 ILCS 5/21-110, 110.1. |
| Area Vocational Construction Purposes Levy | 1160 | 105 ILCS 5/17-2.4. |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF EMERGENCY AMENDMENTS

| Label | Account Number | Source; Notes |
|---|----------------|---|
| Summer School Purposes Levy | 1170 | 105 ILCS 5/17-2 and 17-2.1. |
| Other Tax Levies | 1190 | Taxes received from other tax levies not specifically identified (describe and itemize). |
| PAYMENTS IN LIEU OF TAXES | 1200 | |
| Mobile Home Privilege Tax | 1210 | |
| Payments from Local Housing Authorities | 1220 | |
| Corporate Personal Property Replacement Taxes | 1230 | Amounts received to replace personal property tax revenues lost. |
| Other Payments in Lieu of Taxes | 1290 | |
| TUITION | 1300 | |
| Total Regular Tuition | 1310 | Amounts received for pupils attending the district's regular schools; 105 ILCS 5/10-20.12a. |
| Regular Tuition from Pupils or Parents (In-State) | 1311 | |
| Regular Tuition from Other Districts (In-State) | 1312 | |
| Regular Tuition from Other Sources (In-State) | 1313 | |
| Regular Tuition from Other Sources (Out-of-State) | 1314 | |
| Total Summer School Tuition | 1320 | Amounts received for pupils attending summer school. |
| Summer School Tuition from Pupils or Parents (In-State) | 1321 | |
| Summer School Tuition from Other Districts (In-State) | 1322 | |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF EMERGENCY AMENDMENTS

| Label | Account Number | Source; Notes |
|---|-----------------------|--|
| Summer School Tuition from Other Sources (In-State) | 1323 | |
| Summer School Tuition from Other Sources (Out-of-State) | 1324 | |
| Total CTE Tuition | 1330 | Amounts received for pupils attending career and technical education programs. |
| CTE Tuition from Pupils or Parents (In-State) | 1331 | |
| CTE Tuition from Other Districts (In-State) | 1332 | |
| CTE Tuition from Other Sources (In-State) | 1333 | |
| CTE Tuition from Other Sources (Out-of-State) | 1334 | |
| Total Special Education Tuition | 1340 | Amounts received for pupils attending special education programs. |
| Special Education Tuition from Pupils or Parents (In-State) | 1341 | |
| Special Education Tuition from Other Districts (In-State) | 1342 | |
| Special Education Tuition from Other Sources (In-State) | 1343 | |
| Special Education Tuition from Other Sources (Out-of-State) | 1344 | |
| Total Adult Tuition | 1350 | Amounts received for pupils attending adult/continuing education programs. |
| Adult Tuition from Pupils or Parents (In-State) | 1351 | |
| Adult Tuition from Other Districts (In-State) | 1352 | |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF EMERGENCY AMENDMENTS

| Label | Account Number | Source; Notes |
|--|----------------|---|
| | | |
| Adult Tuition from Other Sources (In-State) | 1353 | |
| Adult Tuition from Other Sources (In-State) | 1354 | |
| TRANSPORTATION FEES | 1400 | |
| Total Regular Transportation Fees | 1410 | Amounts received for transporting pupils to and from school and school activities (regular school day). |
| Regular Transportation Fees from Pupils or Parents (In-State) | 1411 | |
| Regular Transportation Fees from Other Districts (In-State) | 1412 | |
| Regular Transportation Fees from Other Sources (In-State) | 1413 | |
| Regular Transportation Fees from Co-curricular Activities (In-State) | 1415 | |
| Regular Transportation Fees from Other Sources (Out-of-State) | 1416 | |
| Total Summer School Transportation Fees | 1420 | Amounts received for transporting pupils to and from summer school. |
| Summer School Transportation Fees from Pupils or Parents (In-State) | 1421 | |
| Summer School Transportation Fees from Other LEAs (In-State) | 1422 | |
| Summer School Transportation Fees from Other Sources (In-State) | 1423 | |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF EMERGENCY AMENDMENTS

| Label | Account Number | Source; Notes |
|---|-----------------------|--|
| Summer School Transportation Fees from Other Sources (Out-of-State) | 1424 | |
| Total CTE Transportation Fees | 1430 | Amounts received for transporting pupils to and from career and technical education classes. |
| CTE Transportation Fees from Pupils or Parents (In-State) | 1431 | |
| CTE Transportation Fees from Other Districts (In-State) | 1432 | |
| CTE Transportation Fees from Other Sources (In-State) | 1433 | |
| CTE Transportation Fees from Other Sources (Out-of-State) | 1434 | |
| Total Special Education Transportation Fees | 1440 | Amounts received for transporting pupils to and from special education programs. |
| Special Education Transportation Fees from Pupils or Parents (In-State) | 1441 | |
| Special Education Transportation Fees from Other Districts (In-State) | 1442 | |
| Special Education Transportation Fees from Other Sources (In-State) | 1443 | |
| Special Education Transportation Fees from Other Sources (Out-of-State) | 1444 | |
| Total Adult Transportation Fees | 1450 | Amounts received for transporting pupils to and from adult/continuing education programs. |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF EMERGENCY AMENDMENTS

| Label | Account Number | Source; Notes |
|---|----------------|--|
| Adult Transportation Fees from Pupils or Parents (In-State) | 1451 | |
| Adult Transportation Fees from Other Districts (In-State) | 1452 | |
| Adult Transportation Fees from Other Sources (In-State) | 1453 | |
| Adult Transportation Fees from Other Sources (Out-of-State) | 1454 | |
| EARNINGS ON INVESTMENTS | 1500 | |
| Interest on Investments | 1510 | |
| Gain or Loss on Sale of Investments | 1520 | Gains or losses realized from the sale of bonds. |
| FOOD SERVICE | 1600 | |
| Sales to Pupils - Lunch | 1611 | |
| Sales to Pupils - Breakfast | 1612 | |
| Sales to Pupils - A la Carte | 1613 | |
| Sales to Pupils - Other | 1614 | |
| Sales to Adults | 1620 | Amounts received from adults for sale of food products and services. |
| Other Food Service | 1690 | Amounts received from local sources for other food service activities. |
| DISTRICT/SCHOOL ACTIVITY INCOME | 1700 | |
| Admissions - Athletic | 1711 | Amounts received from school-sponsored athletic events. |
| Admissions - Other | 1719 | Amounts received from admissions to all other school-sponsored events except athletics (describe and itemize). |
| Fees | 1720 | Amounts received from pupils for fees such as towel fees, locker fees, and equipment fees (excludes transportation). |
| Book Store Sales | 1730 | |
| Other District/School Activity Revenue | 1790 | All other revenue from district or school activities not otherwise specified. |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF EMERGENCY AMENDMENTS

| Label | Account Number | Source; Notes |
|--|----------------|--|
| TEXTBOOK INCOME | 1800 | |
| Rentals - Regular Textbooks | 1811 | |
| Rentals - Summer School Textbooks | 1812 | |
| Rentals - Adult/Continuing Education Textbooks | 1813 | |
| Rentals - Other | 1819 | Describe and itemize. |
| Total Textbook Rentals | 1810 | 105 ILCS 5/10-22.25. |
| Sales - Regular Textbooks | 1821 | |
| Sales - Summer School Textbooks | 1822 | |
| Sales - Adult/Continuing Education Textbooks | 1823 | |
| Sales - Other | 1829 | |
| Total Textbook Sales | 1820 | 105 ILCS 5/28-8. |
| Textbooks Other | 1890 | Textbook revenues not provided for elsewhere in the 1800 series of accounts. |
| OTHER LOCAL REVENUES | 1900 | |
| Rentals | 1910 | Amounts received for rental of school property, real or personal. |
| Contributions and Donations from Private Sources | 1920 | Amounts received from a philanthropic foundation, private individual, or private organization for which no repayment or special service to the contributor is expected. |
| Impact Fees from Municipal or County Governments | 1930 | Amounts received from a city, town, village, or county government from impact fees assessed in accordance with local ordinances. |
| Services Provided to Other Districts | 1940 | Amounts received for services other than tuition and transportation services (e.g., data processing, purchasing, maintenance, accounting, cleaning, consulting, guidance). |
| Refund of Prior Years' Expenditures | 1950 | A refund of an expenditure charged to a prior fiscal year's budget. |
| Payments of Surplus Moneys from TIF Districts | 1960 | Amounts received from distributions from Tax Increment Financing districts. |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF EMERGENCY AMENDMENTS

| Label | Account Number | Source; Notes |
|--|----------------|--|
| Drivers' Education Fees | 1970 | 105 ILCS 5/27-23. |
| Proceeds from Vendors' Contracts | 1980 | Proceeds received pursuant to contracts between the district and various vendors. |
| School Facility Occupation Tax Proceeds | 1983 | Amounts received from distributions of School Facility Occupation Tax proceeds. |
| Payment from Other Districts | 1991 | Amounts representing a district's share of special education or career and technical education building costs. |
| Sale of Vocational Projects | 1992 | Amounts representing gain from the sale of vocational projects. |
| Other Local Fees | 1993 | Amounts assessed or received from local sources for district programs not classified elsewhere (describe and itemize). |
| Other Local Revenues | 1999 | Amounts received from local sources not provided for elsewhere in the 1000 series of accounts. |
| FLOW-THROUGH RECEIPTS/REVENUE FROM ONE DISTRICT TO ANOTHER DISTRICT | 2000 | |
| FLOW-THROUGH REVENUE FROM STATE SOURCES | 2100 | State revenues that can be further subdivided to account for individual grants. |
| FLOW-THROUGH REVENUE FROM FEDERAL SOURCES | 2200 | Federal revenues that can be further subdivided to account for individual grants. |
| OTHER FLOW-THROUGH REVENUE | 2300 | Other revenues that can be further subdivided to account for individual grants (describe and itemize). |
| RECEIPTS/REVENUE FROM STATE SOURCES | 3000 | |
| General State Aid Section 18-8.05) | 3001 | 105 ILCS 5/18-8.05. |
| General State Aid Hold Harmless/Supplemental | 3002 | 105 ILCS 5/18-8.05j. |
| Reorganization Incentives - Deficit Fund Balance | 3005 | 105 ILCS 5/18-8.3. |
| Reorganization Incentives - Attendance | 3010 | 105 ILCS 5/18-8.05i. |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF EMERGENCY AMENDMENTS

| Label | Account Number | Source; Notes |
|---|-----------------------|---|
| Reorganization Incentives - Salary Difference | 3015 | 105 ILCS 5/18-8.2. |
| Reorganization Incentives - Certified Salary | 3020 | 105 ILCS 5/18-8.5. |
| Reorganization Incentives - Feasibility Studies | 3021 | Amounts received pursuant to appropriations for this purpose. |
| GSA Fast Growth District Grants | 3030 | 105 ILCS 5/18-8.10. |
| Emergency Financial Assistance Grants | 3050 | 105 ILCS 5/1B-8 and 1F-62. |
| Tax Equivalent Grants | 3055 | 105 ILCS 5/18-4.4. |
| GSA Transition Assistance | 3095 | Amounts received pursuant to appropriations for this purpose. |
| Other Unrestricted Grants-In-Aid from State Sources | 3099 | Amounts received pursuant to other appropriations (describe and itemize). |
| Special Education - Private Facility Tuition | 3100 | 105 ILCS 5/14-7.02. |
| Special Education - Extraordinary | 3105 | 105 ILCS 5/14-7.02a. |
| Special Education - Personnel | 3110 | 105 ILCS 5/14-13.01. |
| Special Education - Orphanage - Individual | 3120 | 105 ILCS 5/14-7.03. |
| Special Education - Orphanage - Summer | 3130 | 105 ILCS 5/14-7.03. |
| Special Education - Summer School | 3145 | 105 ILCS 5/18-4.3. |
| Philip J. Rock Center and School | 3155 | 105 ILCS 5/14-11.02. |
| Educational Materials Center | 3156 | 105 ILCS 5/14-11.01. |
| Special Education - Other | 3199 | Amounts received pursuant to other appropriations (describe and itemize). |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF EMERGENCY AMENDMENTS

| Label | Account Number | Source; Notes |
|--|-----------------------|---|
| Career and Technical Education (CTE) - Tech Prep | 3200 | 105 ILCS 5/2-3.115. |
| CTE - Secondary Program Improvement (CTEI) | 3220 | 105 ILCS 435. |
| CTE - WECEP | 3225 | 105 ILCS 5/2-3.66a. |
| CTE - Agriculture Education | 3235 | 105 ILCS 5/2-3.80. |
| CTE - Instructor Practicum | 3240 | 105 ILCS 5/2-3.68. |
| CTE - Student Organizations | 3270 | Amounts received pursuant to appropriations for student organizations. |
| CTE - Other | 3299 | Amounts received pursuant to other appropriations (describe and itemize). |
| Bilingual Education - Downstate - TPI and TBE | 3305 | 105 ILCS 5/14C-12. |
| Bilingual Education - Downstate - Transitional Bilingual Education | 3310 | 105 ILCS 5/14C-12. |
| Gifted Education | 3350 | 105 ILCS 5/Art. 14A. |
| State Free Lunch and Breakfast | 3360 | 105 ILCS 125/2. |
| School Breakfast Initiative | 3365 | 105 ILCS 125/2.5. |
| Driver Education | 3370 | 105 ILCS 5/27-24.2. |
| Adult Education (from ICCB) | 3410 | Amounts received from the Community College Board; 105 ILCS 405. |
| Adult Education - Other | 3499 | Amounts received pursuant to other appropriations (describe and itemize). |
| Transportation - Regular/Vocational | 3500 | 105 ILCS 5/29-5. |
| Transportation - Special Education | 3510 | 105 ILCS 5/14-13.01b. |
| Transportation - ROE Bus Driver Training | 3520 | 105 ILCS 5/3-14.23. |
| Transportation - Other | 3599 | Amounts received pursuant to other appropriations (describe and itemize). |
| Learning Improvement - Change Grants | 3610 | 105 ILCS 5/2-3.25, 2-3.63, and 2-3.64. |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF EMERGENCY AMENDMENTS

| Label | Account Number | Source; Notes |
|---|-----------------------|--|
| National Board Certification | 3651 | 105 ILCS 5/21-27. |
| Administrators Academy | 3655 | 105 ILCS 5/2-3.53. |
| Scientific Literacy | 3660 | 105 ILCS 5/2-3.94. |
| Truants' Alternative and Optional Education | 3695 | 105 ILCS 5/2-3.66. |
| Regional Safe Schools | 3696 | 105 ILCS 5/13A-8. |
| Early Childhood - Block Grant | 3705 | 105 ILCS 5/1C-2 and 2-3.71. |
| Reading Improvement Block Grant | 3715 | 105 ILCS 5/2-3.51. |
| Reading Improvement Block Grant - Reading Recovery | 3720 | Amounts received from the 2% set-aside under 105 ILCS 5/2-3.51. |
| Continued Reading Improvement Block Grant | 3725 | 105 ILCS 5/2-3.51a. |
| Continued Reading Improvement Block Grant | 3726 | Amounts received from the 2% set aside under 105 ILCS 5/2-3.51a. |
| ROE/ISC Operations | 3730 | Amounts received pursuant to 105 ILCS 5/2-3.63, 3-14.23, and 18-6. |
| ROE Supervisory Expense | 3745 | Amounts received pursuant to 105 ILCS 5/18-6. |
| Chicago Teachers Academy for Math & Science (TAMS) | 3765 | Amounts received pursuant to an appropriation for TAMS. |
| Chicago General Education Block Grant | 3766 | 105 ILCS 5/1D-1. |
| Chicago Educational Services Block Grant | 3767 | 105 ILCS 5/1D-1. |
| School Safety and Educational Improvement Block Grant | 3775 | 105 ILCS 5/2-3.51.5. |
| Technology - Learning Technology Centers | 3780 | 105 ILCS 5/2-3.117. |
| Illinois Government Intern Program | 3804 | Funds distributed as a grant to Springfield School District 186 to support administration of this program. |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF EMERGENCY AMENDMENTS

| Label | Account Number | Source; Notes |
|--|-----------------------|---|
| State Charter Schools | 3815 | 105 ILCS 5/Art. 27A. |
| Extended Learning Opportunities (Summer Bridges) | 3825 | 105 ILCS 5/10-20.9a. |
| Infrastructure Improvements - Planning/Construction | 3920 | 105 ILCS 230/5-35. |
| School Infrastructure - Maintenance Projects | 3925 | 105 ILCS 230/5-100. |
| Regular Orphanage Tuition (18-3) | 3950 | 105 ILCS 5/18-3. |
| Tax Equivalent Grants | 3955 | 105 ILCS 5/18-4.4. |
| After-School Programs - Mentoring & Student Support | 3960 | Amounts received pursuant to appropriation. |
| Advanced Placement Classes | 3961 | Amounts received pursuant to appropriations. |
| Arts Education | 3962 | Amounts received pursuant to appropriations. |
| Grants to Local Governments, Community Organizations, Not-for-Profit Organizations, and Educational Facilities | 3963 | Amounts received pursuant to appropriations. |
| ISBE Special Purpose Trust Fund | 3970 | 105 ILCS 5/2-3.127a. |
| Class Size Reduction Pilot Project | 3981 | 105 ILCS 5/2-3.136. |
| The "Grow Your Own" Teacher Education Initiative | 3983 | 110 ILCS 48. |
| Children's Mental Health Partnership | 3990 | 105 ILCS 405/49-15. |
| Teacher Mentoring Pilot Project | 3982 | 105 ILCS 5/21A-25. |
| State "On-behalf" Payments | 3998 | Reserved for on-behalf payments by the State. |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF EMERGENCY AMENDMENTS

| Label | Account Number | Source; Notes |
|--|-----------------------|---|
| Emergency Financial Assistance Grant | 3999 | 105 ILCS 5/1B-8. |
| Temporary Relocation Expense Grant | 3999 | 105 ILCS 5/2-3.77. |
| Other Restricted Revenue from State Sources | 3999 | Amounts received pursuant to other appropriations (describe and itemize). |
| RECEIPTS/REVENUE FROM FEDERAL SOURCES | 4000 | |
| Federal Impact Aid | 4001 | ESEA Title VIII - Impact Aid (CFDA 84.041). |
| Other Unrestricted Grants-In-Aid Received Directly from the Federal Government | 4009 | Amounts received pursuant to other unrestricted appropriations; describe and itemize. |
| Total Unrestricted Grants Received Directly from the Federal Government | 4010 | |
| Head Start | 4045 | Community Opportunities, Accountability, Training, and Educational Services Act of 1998, Title I (CFDA 93.600). |
| Construction (Impact Aid) | 4050 | ESEA, Title VIII (Impact Aid – Facilities Maintenance) (CFDA 84.040). |
| Magnet | 4060 | ESEA, Title V, Part C (Magnet Schools Assistance) (CFDA 84.165). |
| Other Restricted Grants-In-Aid Received Directly from the Federal Government | 4090 | Amounts received pursuant to other restricted appropriations; describe and itemize. |
| Total Restricted Grants Received Directly from the Federal Government | 4095 | |
| TOTAL GRANTS RECEIVED DIRECTLY FROM THE FEDERAL GOVERNMENT | 4099 | Amounts received pursuant to other appropriations. |
| Title V - Innovation and Flexibility Formula | 4100 | NCLB, Title V, Part A - State Grants For Innovative Programs (CFDA 84.298). |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF EMERGENCY AMENDMENTS

| Label | Account Number | Source; Notes |
|--|-----------------------|--|
| Title V - SEA Projects | 4105 | NCLB, Title V, Part A - State Grants For Innovative Programs (CFDA 84.298). |
| Title V - Rural and Low-Income Schools (REI) | 4107 | NCLB, Title VI, Part B - Rural Education (CFDA 84.358). |
| Title V - Other | 4199 | Amounts received pursuant to other appropriations (describe and itemize). |
| Breakfast Start-up | 4200 | Child Nutrition Act - School Breakfast Program for Start-Up (CFDA 10.553). |
| National School Lunch Program | 4210 | Child Nutrition Act - National School Lunch Program (CFDA 10.555). |
| Special Milk Program | 4215 | Child Nutrition Act - Special Milk Program for Children (CFDA 10.556). |
| School Breakfast Program | 4220 | Child Nutrition Act - School Breakfast Program (CFDA 10.553). |
| Summer Food Service Admin/Program | 4225 | Child Nutrition Act - Summer Food Service Program for Children (CFDA 10.559). |
| Child Care Commodity/SFS 13-Adult Day Care | 4226 | Child Nutrition Act - Child Care and Adult Food Service Program (CFDA 10.558). |
| SAE Nutrition Ed. Loan/TNT | 4227 | Child Nutrition Act of 1966 (42 USC 1771 et seq.) - (CFDA 10.574). |
| Child Nutrition Commodity/Salvage | 4250 | Child Nutrition Act of 1966 (CFDA 10.550). |
| Cash in Lieu of Commodities | 4255 | Amounts received in lieu of commodities in the food service program. |
| Food Service - Other | 4299 | Amounts received pursuant to other appropriations from the U.S. Department of Agriculture for nutrition programs (describe and itemize). |
| Title I - Low Income | 4300 | No Child Left Behind Act of 2001 (NCLB; 20 USC 6301 et seq.), Title I, Part A - Improving Academic Achievement of the Disadvantaged (CFDA 84.010). |
| Title I - Low Income - Neglected, Private | 4305 | NCLB, Title I, Part D - Neglected and Delinquent (CFDA 84.013). |
| Title I - Low Income - Delinquent, Private | 4306 | NCLB, Title I, Part D - Neglected and Delinquent (CFDA 84.013). |
| Title I - Neglected and Delinquent Juvenile and Adult Corrections (formerly only juvenile) | 4315 | NCLB, Title I, Part D - Neglected and Delinquent (CFDA 84.013). |
| Title I - Comprehensive School Reform | 4332 | NCLB, Title I, Part F - Comprehensive School Reform (CFDA 84.332). |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF EMERGENCY AMENDMENTS

| Label | Account Number | Source; Notes |
|--|-----------------------|--|
| Title I - Reading First | 4334 | NCLB, Title I, Part B-1 - Reading First (CFDA 84.357). |
| Title I - Even Start | 4335 | NCLB, Title I, Part B-3 - Even Start (CFDA 84.213). |
| Title I - Reading First SEA Funds | 4337 | NCLB, Title I, Part B-1 - Reading First SEA Funds (CFDA 84.357). |
| Title I - Migrant Education | 4340 | NCLB, Title I, Part C - Education of Migrant Children (CFDA 84.011). |
| Title I - Other | 4399 | Amounts received pursuant to other appropriations under Title I of NCLB (describe and itemize). |
| Title IV - Safe and Drug-Free Schools - Formula | 4400 | NCLB, Title IV, Part A - Safe and Drug Free Schools (CFDA 84.186). |
| Title IV - Safe & Drug-Free Schools – State-Level Program | 4415 | NCLB, Title IV, Part A - Safe and Drug Free Schools (CFDA 84.186). |
| Title IV - 21st Century | 4421 | NCLB, Title IV, Part B - 21st Century Community Learning Centers (CFDA 84.287). |
| Title IV - Other (Describe & Itemize) | 4499 | Amounts received pursuant to other appropriations under Title IV of NCLB (describe and itemize). |
| Federal Special Education Preschool Flow-Through | 4600 | IDEA, Part B - Preschool (CFDA 84.173). |
| Federal Special Education Preschool Discretionary | 4605 | IDEA, Part B - Preschool (CFDA 84.173). |
| Federal Special Education - IDEA Flow-Through/ Low Incident | 4620 | IDEA, Part B (CFDA 84.027). |
| Federal Special Education - IDEA Room and Board | 4625 | IDEA, Part B (CFDA 84.027). |
| Federal Special Education - IDEA Discretionary | 4630 | IDEA, Part B (CFDA 84.027). |
| Federal Special Education - IDEA - Part D - Improvement | 4631 | IDEA, Part D - State Program Improvement Grants for Children with Disabilities (CFDA 84.323). |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF EMERGENCY AMENDMENTS

| Label | Account Number | Source; Notes |
|---|----------------|---|
| Federal Special Education – IDEA Title VI C - Deaf/Blind | 4635 | IDEA, Part D - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities (CFDA 84.326). |
| Federal Special Education - IDEA - Other | 4699 | Amounts received pursuant to other appropriations under IDEA (describe and itemize). |
| CTE - Perkins Title III E - Tech Prep | 4770 | |
| CTE - Other | 4799 | Amounts received pursuant to other appropriations from federal sources (describe and itemize). |
| Federal - Adult Education | 4810 | Adult Education State Grant Program (CFDA 84.002). |
| General State Aid – Education Stabilization (beginning in FY 09); General State Aid – General Stabilization (beginning in FY 10) | <u>4850</u> | <u>Amounts received pursuant to the American Recovery and Reinvestment Act of 2009 (ARRA); see Section 100.130 of this Part.</u> |
| Title I – Low Income | <u>4851</u> | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| Title I - Neglected, Private | <u>4852</u> | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| Title I - Delinquent, Private | <u>4853</u> | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| Title I - School Improvement (Part A) | <u>4854</u> | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| Title I - School Improvement (Part G) | <u>4855</u> | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| IDEA – Part B - Preschool | <u>4856</u> | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| IDEA – Part B – Flow-Through | <u>4857</u> | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| Title IID – Technology – Formula | <u>5860</u> | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| Title IID – Technology - Competitive | <u>4861</u> | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| McKinney-Vento Homeless Education | <u>4862</u> | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF EMERGENCY AMENDMENTS

| Label | Account Number | Source; Notes |
|---|----------------|--|
| <u>Child Nutrition Equipment Assistance</u> | <u>4863</u> | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| <u>Impact Aid Formula Grants</u> | <u>4864</u> | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| <u>Impact Aid Competitive Grants</u> | <u>4865</u> | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| <u>Qualified Zone Academy Bond Tax Credits</u> | <u>4866</u> | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| <u>Qualified School Construction Bond Credits</u> | <u>4867</u> | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| <u>Build America Bond Tax Credits</u> | <u>4868</u> | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| <u>Build America Bond Interest Reimbursement</u> | <u>4869</u> | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| <u>Other ARRA Funds – I</u> | <u>4870</u> | <u>Available for recording sources of federal funds received pursuant to the ARRA directly from a federal agency or from a State agency other than ISBE; describe and itemize; see Section 100.130 of this Part.</u> |
| <u>Other ARRA Funds - II</u> | <u>4871</u> | <u>Available for recording sources of federal funds received pursuant to the ARRA directly from a federal agency or from a State agency other than ISBE; describe and itemize; see Section 100.130 of this Part.</u> |
| <u>Other ARRA Funds – III</u> | <u>4872</u> | <u>Available for recording sources of federal funds received pursuant to the ARRA directly from a federal agency or from a State agency other than ISBE; describe and itemize; see Section 100.130 of this Part.</u> |
| <u>Other ARRA Funds – IV</u> | <u>4873</u> | <u>Available for recording sources of federal funds received pursuant to the ARRA directly from a federal agency or from a State agency other than ISBE; describe and itemize; see Section 100.130 of this Part.</u> |
| <u>Other ARRA Funds – V</u> | <u>4874</u> | <u>Available for recording sources of federal funds received pursuant to the ARRA directly from a federal agency or from a State agency other than ISBE; describe and itemize; see Section 100.130 of this Part.</u> |
| <u>Other ARRA Funds – VI</u> | <u>4875</u> | <u>Available for recording sources of federal funds received pursuant to the ARRA directly from a federal agency or from a State agency other than ISBE; describe and itemize; see Section 100.130 of this Part.</u> |
| <u>Other ARRA Funds – VII</u> | <u>4876</u> | <u>Available for recording sources of federal funds received pursuant to the ARRA directly from a federal agency or from a State agency other than ISBE; describe and itemize; see Section 100.130 of this Part.</u> |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF EMERGENCY AMENDMENTS

| Label | Account Number | Source; Notes |
|--|----------------|---|
| Other ARRA Funds – VIII | 4877 | Available for recording sources of federal funds received pursuant to the ARRA directly from a federal agency or from a State agency other than ISBE; describe and itemize; see Section 100.130 of this Part. |
| Other ARRA Funds - IX | 4878 | Available for recording sources of federal funds received pursuant to the ARRA directly from a federal agency or from a State agency other than ISBE; describe and itemize; see Section 100.130 of this Part. |
| Other ARRA Funds – X | 4879 | Available for recording sources of federal funds received pursuant to the ARRA directly from a federal agency or from a State agency other than ISBE; describe and itemize; see Section 100.130 of this Part. |
| Other ARRA Funds - XI | 4880 | Available for recording sources of federal funds received pursuant to the ARRA directly from a federal agency or from a State agency other than ISBE; describe and itemize; see Section 100.130 of this Part. |
| Advanced Placement Fee/International Baccalaureate | 4904 | ESEA, Title I, Part G – Advanced Placement Program (CFDA 84.330). |
| Emergency Immigrant Assistance | 4905 | NCLB, Title III - English Language Acquisition Grants - Immigrant Assistance Grants (CFDA 84.365). |
| Title III - English Language Acquisition | 4909 | NCLB, Title III - English Language Acquisition Grants (CFDA 84.365). |
| Learn & Serve America | 4910 | National and Community Service Act of 1990 - Learn & Serve America (CFDA 94.004). |
| Refugee Children School Impact Grants | 4915 | Refugee Education Assistance Act of 1980, Refugee and Entrant Assistance Discretionary Grants (CFDA 93.576). |
| McKinney Education for Homeless Children | 4920 | NCLB, Title X - Education for Homeless Children (CFDA 84.196). |
| Title II - Teacher Quality | 4932 | NCLB, Title II, Part A, and ESEA, Title II, Part C, Subpart 1, Chapter B (CFDA 84.350). |
| Title II - Teacher Quality | 4935 | ESEA, Title II, Part A - Improving Teacher Quality State Grants (CFDA 84.367). |
| Title II - Math and Science Initiative | 4936 | ESEA, Title II, Part B – Math and Science Partnerships (CFDA 84.366). |
| Federal Charter Schools | 4960 | NCLB, Title V, Part B - Public Charter Schools. |
| Title II - Technology - Enhancing Education Formula Grants | 4971 | ESEA, Title II, Part D, Subparts 1 and 2, as amended – Education Technology State Grants (CFDA 84.318). |
| Title II - Technology - Enhancing Education Competitive Grants | 4972 | ESEA, Title II, Part D, Subparts 1 and 2 – Education Technology State Grants (CFDA 84.318). |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF EMERGENCY AMENDMENTS

| Label | Account Number | Source; Notes |
|--|----------------|--|
| | | |
| Safe Routes to School | 4980 | Section 1404 of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users Act (P.L. 109-59) |
| Medicaid Matching Funds - Administrative Outreach | 4991 | Social Security Act, Title XIX - Medicaid Matching - Administrative Outreach (CFDA 93.778). |
| Medicaid Matching Funds - Fee-for-Service Program | 4992 | Social Security Act, Title XIX - Medicaid Matching - Fee for Service Programs (CFDA 93.778). |
| Hurricane Emergency Relief | 4995 | Hurricane Emergency Relief Act. |
| Other Restricted Grants Received from Federal Government through State | 4998 | Amounts received pursuant to other federal appropriations (describe and itemize). |

(Source: Emergency amendment at 33 Ill. Reg. _____, effective _____, for a maximum of 150 days)

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

TITLE 23: EDUCATION AND CULTURAL RESOURCES
 SUBTITLE A: EDUCATION
 CHAPTER I: STATE BOARD OF EDUCATION
 SUBCHAPTER c: FINANCE

PART 100
 REQUIREMENTS FOR ACCOUNTING, BUDGETING, FINANCIAL REPORTING, AND
 AUDITING

| | |
|----------------|--|
| Section | |
| 100.10 | Purpose and Applicability |
| 100.20 | Definitions |
| 100.30 | General Requirements |
| 100.40 | Types of Funds, Basis of Accounting, and Recognition of Transactions |
| 100.50 | Intra-Fund and Inter-Fund Transactions |
| 100.60 | Capital Assets and Depreciation |
| 100.70 | Revolving Funds |
| 100.80 | Student Activity Funds |
| 100.90 | Submission of Budgets and Deficit Reduction Plans |
| 100.100 | Annual Financial Reports |
| 100.110 | Annual Audit Requirements |
| 100.120 | Provisions Related to Debt |
| <u>100.130</u> | <u>Requirements Specific to Funds Received Pursuant to the American Recovery and Reinvestment Act of 2009 (ARRA)</u> |
| 100.TABLE A | Classification of Funds |
| 100.TABLE B | Balance Sheet Accounts |
| 100.TABLE C | Revenue Accounts |
| 100.TABLE D | Expenditure Accounts |
| 100.TABLE E | “Sources and Uses” Accounts; Miscellaneous |
| 100.TABLE F | Expenditure Object Accounts |

AUTHORITY: Implementing and authorized by Sections 2-3.17a, 2-3.27, 2-3.28, 3-7, 17-1, and 34-43.1 of the School Code [105 ILCS 5/2-3.17a, 2-3.27, 2-3.28, 3-7, 17-1, and 34-43.1].

SOURCE: Old Part repealed at 10 Ill. Reg. 20507, effective December 2, 1986; new Part adopted at 31 Ill. Reg. 14874, effective October 19, 2007; amended at 32 Ill. Reg. 16439, effective September 24, 2008; emergency amendments at 33 Ill. Reg. _____, effective _____, for a maximum of 150 days; amended at 33 Ill. Reg. _____, effective _____.

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

Section 100.120 Provisions Related to Debt

- a) For purposes of Section 19-1(b) of the School Code [105 ILCS 5/19-1(b)], the State Superintendent of Education shall concur with a district's enrollment projection and approve the need for additional school sites or building facilities and the cost of these only when:
- 1) the enrollment information presented to demonstrate that the level of growth required under Section 19-1(b)(1) of the School Code consists of either:
 - A) a comparison between actual enrollment figures for the current school year and those for the immediately preceding school year from the same source (e.g., the enrollment reported as of the last school day in September of those two consecutive years ~~two consecutive fall enrollment and housing reports~~); or
 - B) a comparison between the actual enrollment figure for the current school year and the estimated enrollment figure for the immediately following school year; and
 - 2) the same criteria and procedures have been met as are used by the Capital Development Board in making comparable decisions related to the School Construction Program (see 71 Ill. Adm. Code 40.130).
- b) For purposes of Section 19-1(q) of the School Code [105 ILCS 5/19-1(q)], a district shall notify the State Superintendent of Education no fewer than 30 days *before issuing any form of long-term or short-term debt that will result in outstanding debt that exceeds 75% of the applicable debt limit.*

Source: Amended at 33 Ill. Adm. Code _____, effective _____)

Section 100.130 Requirements Specific to Funds Received Pursuant to the American Reinvestment and Recovery Act of 2009 (ARRA)

This Section applies only to funds received pursuant to P.L. 111-5, the American Reinvestment and Recovery Act of 2009.

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

- a) Accounting; Treatment of Funds
- 1) Records of expenditures shall identify the source of the ARRA funds by using the account numbers set forth in Table C of this Part, as well as the applicable funds, functions, and object classes, using the account numbers set forth in Tables A, D, and F of this Part, respectively.
 - 2) ARRA General State Aid funds received in account number 4850 (see Table C of this Part) may deposited into any fund other than the Working Cash Fund and may be spent for any lawful purpose, except as limited by Section 14003 of the ARRA. That Section prohibits a local education agency from using Education Stabilization funds for:
 - A) payment of maintenance costs;
 - B) stadiums or other facilities used primarily for athletic contests, exhibitions, or other events for which admission is charged to the general public;
 - C) purchasing or upgrading vehicles;
 - D) improvements to stand-alone facilities whose purpose is not the education of children, including facilities housing central office administration, operations, or logistical support functions; or
 - E) school modernization, renovation, or repair that is inconsistent with State law.
 - 3) No Education Stabilization funds or Government Services funds may be used to provide financial assistance to students to attend private elementary or secondary schools, unless the funds are used to provide special education and related services to children with disabilities as authorized by the Individuals with Disabilities Education Improvement Act. (Section 14011 of the ARRA)
 - 4) Funds received under any other account number in the range from 4851 through 4880 shall be expended only for the purposes authorized by the relevant federal law, regulations, and guidance.

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

b) Budgeting

Each local education agency intending to spend ARRA funds during Fiscal Year 2009 shall amend its budget as necessary, pursuant to the provisions of Section 17-1 of the School Code [105 ILCS 5/17-1] and shall submit the amended budget to the State Superintendent of Education pursuant to Section 100.90 of this part. Subsequent annual budgets shall address the receipt and disbursement of ARRA funds as provided in Section 17-1 and applicable federal regulations and guidance.

c) Financial Reporting

In order to comply with federal reporting requirements, each local education agency receiving funds under the ARRA shall include in its annual financial report, in addition to all other requirements set forth in Section 100.100 of this Part, a detailed schedule of its receipts and disbursements of those funds, as distinct from any other receipts and expenditures for the same purposes made from other sources of funds.

d) Auditing

- 1) The receipt and disbursement of ARRA funds shall be subject to the audit requirements of Section 100.110 of this Part. In addition the other applicable requirements of Section 100.110 of this Part, the scope of each audit shall include the schedule of receipts and disbursements required under subsection (c) of this Section.
- 2) Each local education agency receiving ARRA funds shall review its amended budget to determine whether its increased expenditure of federal funds will make the agency subject to the audit requirements of OMB Circular A-133 (available at www.whitehouse.gov/omb/circulars/index.html) and, if so, shall maintain records accordingly.

(Source: Added at 33 Ill. Reg. _____, effective _____)

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

Section 100.TABLE C Revenue Accounts

| Label | Account Number | Source; Notes |
|--|-----------------------|--|
| RECEIPTS/REVENUE FROM LOCAL SOURCES | 1000 | |
| AD VALOREM TAXES | 1100 | |
| Educational Purposes Levy | 1110 | 105 ILCS 5/17-2 and 17-3. |
| Operations and Maintenance Purposes Levy | 1111 | 105 ILCS 5/17-5. |
| Bond and Interest Purposes Levy | 1112 | 105 ILCS 5/17-9. |
| Transportation Purposes Levy | 1113 | 105 ILCS 5/17-4. |
| Municipal Retirement Purposes Levy | 1114 | 40 ILCS 5/7-171. |
| Working Cash Purposes Levy | 1115 | 105 ILCS 5/20-3. |
| Public Building Commission Rent Levy | 1116 | 50 ILCS 20/18. |
| Capital Improvement Purposes Levy | 1117 | 105 ILCS 5/17-2 and 17-2.3. |
| Fire Prevention & Safety Purposes Levy | 1118 | 105 ILCS 5/17-2.11. |
| Emergency Financial Assistance Levy | 1119 | 105 ILCS 5/1B-8 and 1F-62. |
| Tort Immunity/ Judgment Purposes Levy | 1120 | 745 ILCS 10/9-109. |
| Leasing Purposes Levy | 1130 | 105 ILCS 5/17-2.2c. |
| Special Education Purposes levy | 1140 | 105 ILCS 5/ 17-2.2a. |
| FICA and Medicare Only Levies | 1150 | Social Security taxes and the employer's share of Medicare Only payments; 40 ILCS 5/21-110, 110.1. |
| Area Vocational Construction Purposes Levy | 1160 | 105 ILCS 5/17-2.4. |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

| Label | Account Number | Source; Notes |
|---|----------------|---|
| Summer School Purposes Levy | 1170 | 105 ILCS 5/17-2 and 17-2.1. |
| Other Tax Levies | 1190 | Taxes received from other tax levies not specifically identified (describe and itemize). |
| PAYMENTS IN LIEU OF TAXES | 1200 | |
| Mobile Home Privilege Tax | 1210 | |
| Payments from Local Housing Authorities | 1220 | |
| Corporate Personal Property Replacement Taxes | 1230 | Amounts received to replace personal property tax revenues lost. |
| Other Payments in Lieu of Taxes | 1290 | |
| TUITION | 1300 | |
| Total Regular Tuition | 1310 | Amounts received for pupils attending the district's regular schools; 105 ILCS 5/10-20.12a. |
| Regular Tuition from Pupils or Parents (In-State) | 1311 | |
| Regular Tuition from Other Districts (In-State) | 1312 | |
| Regular Tuition from Other Sources (In-State) | 1313 | |
| Regular Tuition from Other Sources (Out-of-State) | 1314 | |
| Total Summer School Tuition | 1320 | Amounts received for pupils attending summer school. |
| Summer School Tuition from Pupils or Parents (In-State) | 1321 | |
| Summer School Tuition from Other Districts (In-State) | 1322 | |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

| Label | Account Number | Source; Notes |
|---|-----------------------|--|
| Summer School Tuition from Other Sources (In-State) | 1323 | |
| Summer School Tuition from Other Sources (Out-of-State) | 1324 | |
| Total CTE Tuition | 1330 | Amounts received for pupils attending career and technical education programs. |
| CTE Tuition from Pupils or Parents (In-State) | 1331 | |
| CTE Tuition from Other Districts (In-State) | 1332 | |
| CTE Tuition from Other Sources (In-State) | 1333 | |
| CTE Tuition from Other Sources (Out-of-State) | 1334 | |
| Total Special Education Tuition | 1340 | Amounts received for pupils attending special education programs. |
| Special Education Tuition from Pupils or Parents (In-State) | 1341 | |
| Special Education Tuition from Other Districts (In-State) | 1342 | |
| Special Education Tuition from Other Sources (In-State) | 1343 | |
| Special Education Tuition from Other Sources (Out-of-State) | 1344 | |
| Total Adult Tuition | 1350 | Amounts received for pupils attending adult/continuing education programs. |
| Adult Tuition from Pupils or Parents (In-State) | 1351 | |
| Adult Tuition from Other Districts (In-State) | 1352 | |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

| Label | Account Number | Source; Notes |
|--|----------------|---|
| Adult Tuition from Other Sources (In-State) | 1353 | |
| Adult Tuition from Other Sources (In-State) | 1354 | |
| TRANSPORTATION FEES | 1400 | |
| Total Regular Transportation Fees | 1410 | Amounts received for transporting pupils to and from school and school activities (regular school day). |
| Regular Transportation Fees from Pupils or Parents (In-State) | 1411 | |
| Regular Transportation Fees from Other Districts (In-State) | 1412 | |
| Regular Transportation Fees from Other Sources (In-State) | 1413 | |
| Regular Transportation Fees from Co-curricular Activities (In-State) | 1415 | |
| Regular Transportation Fees from Other Sources (Out-of-State) | 1416 | |
| Total Summer School Transportation Fees | 1420 | Amounts received for transporting pupils to and from summer school. |
| Summer School Transportation Fees from Pupils or Parents (In-State) | 1421 | |
| Summer School Transportation Fees from Other LEAs (In-State) | 1422 | |
| Summer School Transportation Fees from Other Sources (In-State) | 1423 | |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

| Label | Account Number | Source; Notes |
|---|-----------------------|--|
| Summer School Transportation Fees from Other Sources (Out-of-State) | 1424 | |
| Total CTE Transportation Fees | 1430 | Amounts received for transporting pupils to and from career and technical education classes. |
| CTE Transportation Fees from Pupils or Parents (In-State) | 1431 | |
| CTE Transportation Fees from Other Districts (In-State) | 1432 | |
| CTE Transportation Fees from Other Sources (In-State) | 1433 | |
| CTE Transportation Fees from Other Sources (Out-of-State) | 1434 | |
| Total Special Education Transportation Fees | 1440 | Amounts received for transporting pupils to and from special education programs. |
| Special Education Transportation Fees from Pupils or Parents (In-State) | 1441 | |
| Special Education Transportation Fees from Other Districts (In-State) | 1442 | |
| Special Education Transportation Fees from Other Sources (In-State) | 1443 | |
| Special Education Transportation Fees from Other Sources (Out-of-State) | 1444 | |
| Total Adult Transportation Fees | 1450 | Amounts received for transporting pupils to and from adult/continuing education programs. |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

| Label | Account Number | Source; Notes |
|---|----------------|--|
| Adult Transportation Fees from Pupils or Parents (In-State) | 1451 | |
| Adult Transportation Fees from Other Districts (In-State) | 1452 | |
| Adult Transportation Fees from Other Sources (In-State) | 1453 | |
| Adult Transportation Fees from Other Sources (Out-of-State) | 1454 | |
| EARNINGS ON INVESTMENTS | 1500 | |
| Interest on Investments | 1510 | |
| Gain or Loss on Sale of Investments | 1520 | Gains or losses realized from the sale of bonds. |
| FOOD SERVICE | 1600 | |
| Sales to Pupils - Lunch | 1611 | |
| Sales to Pupils - Breakfast | 1612 | |
| Sales to Pupils - A la Carte | 1613 | |
| Sales to Pupils - Other | 1614 | |
| Sales to Adults | 1620 | Amounts received from adults for sale of food products and services. |
| Other Food Service | 1690 | Amounts received from local sources for other food service activities. |
| DISTRICT/SCHOOL ACTIVITY INCOME | 1700 | |
| Admissions - Athletic | 1711 | Amounts received from school-sponsored athletic events. |
| Admissions - Other | 1719 | Amounts received from admissions to all other school-sponsored events except athletics (describe and itemize). |
| Fees | 1720 | Amounts received from pupils for fees such as towel fees, locker fees, and equipment fees (excludes transportation). |
| Book Store Sales | 1730 | |
| Other District/School Activity Revenue | 1790 | All other revenue from district or school activities not otherwise specified. |
| TEXTBOOK INCOME | 1800 | |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

| Label | Account Number | Source; Notes |
|--|----------------|--|
| Rentals - Regular Textbooks | 1811 | |
| Rentals - Summer School Textbooks | 1812 | |
| Rentals - Adult/Continuing Education Textbooks | 1813 | |
| Rentals - Other | 1819 | Describe and itemize. |
| Total Textbook Rentals | 1810 | 105 ILCS 5/10-22.25. |
| Sales - Regular Textbooks | 1821 | |
| Sales - Summer School Textbooks | 1822 | |
| Sales - Adult/Continuing Education Textbooks | 1823 | |
| Sales - Other | 1829 | |
| Total Textbook Sales | 1820 | 105 ILCS 5/28-8. |
| Textbooks Other | 1890 | Textbook revenues not provided for elsewhere in the 1800 series of accounts. |
| OTHER LOCAL REVENUES | 1900 | |
| Rentals | 1910 | Amounts received for rental of school property, real or personal. |
| Contributions and Donations from Private Sources | 1920 | Amounts received from a philanthropic foundation, private individual, or private organization for which no repayment or special service to the contributor is expected. |
| Impact Fees from Municipal or County Governments | 1930 | Amounts received from a city, town, village, or county government from impact fees assessed in accordance with local ordinances. |
| Services Provided to Other Districts | 1940 | Amounts received for services other than tuition and transportation services (e.g., data processing, purchasing, maintenance, accounting, cleaning, consulting, guidance). |
| Refund of Prior Years' Expenditures | 1950 | A refund of an expenditure charged to a prior fiscal year's budget. |
| Payments of Surplus Moneys from TIF Districts | 1960 | Amounts received from distributions from Tax Increment Financing districts. |
| Drivers' Education Fees | 1970 | 105 ILCS 5/27-23. |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

| Label | Account Number | Source; Notes |
|--|----------------|--|
| Proceeds from Vendors' Contracts | 1980 | Proceeds received pursuant to contracts between the district and various vendors. |
| School Facility Occupation Tax Proceeds | 1983 | Amounts received from distributions of School Facility Occupation Tax proceeds. |
| Payment from Other Districts | 1991 | Amounts representing a district's share of special education or career and technical education building costs. |
| Sale of Vocational Projects | 1992 | Amounts representing gain from the sale of vocational projects. |
| Other Local Fees | 1993 | Amounts assessed or received from local sources for district programs not classified elsewhere (describe and itemize). |
| Other Local Revenues | 1999 | Amounts received from local sources not provided for elsewhere in the 1000 series of accounts. |
| FLOW-THROUGH RECEIPTS/REVENUE FROM ONE DISTRICT TO ANOTHER DISTRICT | 2000 | |
| FLOW-THROUGH REVENUE FROM STATE SOURCES | 2100 | State revenues that can be further subdivided to account for individual grants. |
| FLOW-THROUGH REVENUE FROM FEDERAL SOURCES | 2200 | Federal revenues that can be further subdivided to account for individual grants. |
| OTHER FLOW-THROUGH REVENUE | 2300 | Other revenues that can be further subdivided to account for individual grants (describe and itemize). |
| RECEIPTS/REVENUE FROM STATE SOURCES | 3000 | |
| General State Aid Section 18-8.05 (GSA) | 3001 | 105 ILCS 5/18-8.05. |
| General State Aid Hold Harmless/Supplemental | 3002 | 105 ILCS 5/18-8.05j. |
| Reorganization Incentives - Deficit Fund Balance | 3005 | 105 ILCS 5/18-8.3. |
| Reorganization Incentives - Attendance | 3010 | 105 ILCS 5/18-8.05i. |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

| Label | Account Number | Source; Notes |
|---|-----------------------|---|
| Reorganization Incentives - Salary Difference | 3015 | 105 ILCS 5/18-8.2. |
| Reorganization Incentives - Certified Salary | 3020 | 105 ILCS 5/18-8.5. |
| Reorganization Incentives - Feasibility Studies | 3021 | Amounts received pursuant to appropriations for this purpose. |
| GSA Fast Growth District Grants | 3030 | 105 ILCS 5/18-8.10. |
| Emergency Financial Assistance Grants | 3050 | 105 ILCS 5/1B-8 and 1F-62. |
| Tax Equivalent Grants | 3055 | 105 ILCS 5/18-4.4. |
| GSA Transition Assistance | 3095 | Amounts received pursuant to appropriations for this purpose. |
| Other Unrestricted Grants-In-Aid from State Sources | 3099 | Amounts received pursuant to other appropriations (describe and itemize). |
| Special Education - Private Facility Tuition | 3100 | 105 ILCS 5/14-7.02. |
| Special Education - Extraordinary | 3105 | 105 ILCS 5/14-7.02a. |
| Special Education - Personnel | 3110 | 105 ILCS 5/14-13.01. |
| Special Education - Orphanage - Individual | 3120 | 105 ILCS 5/14-7.03. |
| Special Education - Orphanage - Summer | 3130 | 105 ILCS 5/14-7.03. |
| Special Education - Summer School | 3145 | 105 ILCS 5/18-4.3. |
| Philip J. Rock Center and School | 3155 | 105 ILCS 5/14-11.02. |
| Educational Materials Center | 3156 | 105 ILCS 5/14-11.01. |
| Special Education - Other | 3199 | Amounts received pursuant to other appropriations (describe and itemize). |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

| Label | Account Number | Source; Notes |
|--|----------------|--|
| Career and Technical Education (CTE) – Tech Prep | 3200 | 105 ILCS 5/2-3.115. |
| CTE – Secondary Program Improvement (CTEI) | 3220 | 105 ILCS 435. |
| CTE - WECEP | 3225 | 105 ILCS 5/2-3.66a. |
| CTE – Agriculture Education | 3235 | 105 ILCS 5/2-3.80. |
| CTE – Instructor Practicum | 3240 | 105 ILCS 5/2-3.68. |
| CTE - Student Organizations | 3270 | 105 ILCS 435 Amounts received pursuant to appropriations for student organizations. |
| CTE - Other | 3299 | Amounts received pursuant to other appropriations (describe and itemize). |
| Bilingual Education - Downstate - TPI and TBE | 3305 | 105 ILCS 5/14C-12. |
| Bilingual Education - Downstate – Transitional Bilingual Education | 3310 | 105 ILCS 5/14C-12. |
| Gifted Education | 3350 | 105 ILCS 5/Art. 14A. |
| State Free Lunch and Breakfast | 3360 | 105 ILCS 125/2. |
| School Breakfast Initiative | 3365 | 105 ILCS 125/2.5. |
| Driver Education | 3370 | 105 ILCS 5/27-24.2. |
| Adult Education (from ICCB) | 3410 | Amounts received from the Community College Board; 105 ILCS 405. |
| Adult Education – Other | 3499 | Amounts received pursuant to other appropriations (describe and itemize). |
| Transportation - Regular/Vocational | 3500 | 105 ILCS 5/29-5. |
| Transportation - Special Education | 3510 | 105 ILCS 5/14-13.01b. |
| Transportation - ROE Bus Driver Training | 3520 | 105 ILCS 5/3-14.23. |
| Transportation - Other | 3599 | Amounts received pursuant to other appropriations (describe and itemize). |
| Learning Improvement - Change Grants | 3610 | 105 ILCS 5/2-3.25, 2-3.63, and 2-3.64. |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

| Label | Account Number | Source; Notes |
|---|-----------------------|--|
| National Board Certification | 3651 | 105 ILCS 5/21-27. |
| Administrators Academy | 3655 | 105 ILCS 5/2-3.53. |
| Scientific Literacy | 3660 | 105 ILCS 5/2-3.94. |
| Truants' Alternative and Optional Education | 3695 | 105 ILCS 5/2-3.66. |
| Regional Safe Schools | 3696 | 105 ILCS 5/13A-8. |
| Early Childhood - Block Grant | 3705 | 105 ILCS 5/1C-2 and 2-3.71. |
| Reading Improvement Block Grant | 3715 | 105 ILCS 5/2-3.51. |
| Reading Improvement Block Grant - Reading Recovery | 3720 | Amounts received from the 2% set-aside under 105 ILCS 5/2-3.51. |
| Continued Reading Improvement Block Grant | 3725 | 105 ILCS 5/2-3.51a. |
| Continued Reading Improvement Block Grant | 3726 | Amounts received from the 2% set aside under 105 ILCS 5/2-3.51a. |
| ROE/ISC Operations | 3730 | Amounts received pursuant to 105 ILCS 5/2-3.63, 3-14.23, and 18-6. |
| ROE Supervisory Expense | 3745 | Amounts received pursuant to 105 ILCS 5/18-6. |
| Chicago Teachers Academy for Math & Science (TAMS) | 3765 | Amounts received pursuant to an appropriation for TAMS. |
| Chicago General Education Block Grant | 3766 | 105 ILCS 5/1D-1. |
| Chicago Educational Services Block Grant | 3767 | 105 ILCS 5/1D-1. |
| School Safety and Educational Improvement Block Grant | 3775 | 105 ILCS 5/2-3.51.5. |
| Technology - Learning Technology Centers | 3780 | 105 ILCS 5/2-3.117. |
| Illinois Government Intern Program | 3804 | Funds distributed as a grant to Springfield School District 186 to support administration of this program. |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

| Label | Account Number | Source; Notes |
|--|----------------|--|
| State Charter Schools | 3815 | 105 ILCS 5/Art. 27A. |
| Extended Learning Opportunities (Summer Bridges) | 3825 | 105 ILCS 5/10-20.9a. |
| Infrastructure Improvements - Planning/Construction | 3920 | 105 ILCS 230/5-35. |
| School Infrastructure - Maintenance Projects | 3925 | 105 ILCS 230/5-100. |
| Regular Orphanage Tuition (18-3) | 3950 | 105 ILCS 5/18-3. |
| Tax Equivalent Grants | 3955 | 105 ILCS 5/18-4.4. |
| After-School Programs - Mentoring & Student Support | 3960 | Amounts received pursuant to appropriation. |
| Advanced Placement Classes | 3961 | Amounts received pursuant to appropriations. |
| Arts Education | 3962 | Amounts received pursuant to appropriations. |
| Grants to Local Governments, Community Organizations, Not-for-Profit Organizations, and Educational Facilities | 3963 | Amounts received pursuant to appropriations. |
| ISBE Special Purpose Trust Fund | 3970 | 105 ILCS 5/2-3.127a. |
| Class Size Reduction Pilot Project | 3981 | 105 ILCS 5/2-3.136. |
| Teacher Mentoring Pilot Project | <u>3982</u> | <u>105 ILCS 5/21A-25.</u> |
| The "Grow Your Own" Teacher Education Initiative | 3983 | 110 ILCS 48. |
| Education of Homeless Children and Youth State Grant Program | <u>3984</u> | <u>105 ILCS 45.</u> |
| Children's Mental Health Partnership | 3990 | 105 ILCS 405/49-15. |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

| Label | Account Number | Source; Notes |
|--|----------------|---|
| Teacher Mentoring Pilot Project | 3982 | 105 ILCS 5/21A-25. |
| State "On-behalf" Payments | 3998 | Reserved for on-behalf payments by the State. |
| Emergency Financial Assistance Grant | 3999 | 105 ILCS 5/1B-8. |
| Temporary Relocation Expense Grant | 3999 | 105 ILCS 5/2-3.77. |
| Other Restricted Revenue from State Sources | 3999 | Amounts received pursuant to other appropriations (describe and itemize). |
| RECEIPTS/REVENUE FROM FEDERAL SOURCES | 4000 | |
| Federal Impact Aid | 4001 | ESEA Title VIII - Impact Aid (CFDA 84.041). |
| Other Unrestricted Grants-In-Aid Received Directly from the Federal Government | 4009 | Amounts received pursuant to other unrestricted appropriations; describe and itemize. |
| Total Unrestricted Grants Received Directly from the Federal Government | 4010 | |
| Head Start | 4045 | Community Opportunities, Accountability, Training, and Educational Services Act of 1998, Title I (CFDA 93.600). |
| Construction (Impact Aid) | 4050 | ESEA, Title VIII (Impact Aid – Facilities Maintenance) (CFDA 84.040). |
| Magnet | 4060 | ESEA, Title V, Part C (Magnet Schools Assistance) (CFDA 84.165). |
| Other Restricted Grants-In-Aid Received Directly from the Federal Government | 4090 | Amounts received pursuant to other restricted appropriations; describe and itemize. |
| Total Restricted Grants Received Directly from the Federal Government | 4095 | |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

| Label | Account Number | Source; Notes |
|--|----------------|--|
| TOTAL GRANTS RECEIVED DIRECTLY FROM THE FEDERAL GOVERNMENT | 4099 | Amounts received pursuant to other appropriations. |
| Title V - Innovation and Flexibility Formula | 4100 | NCLB, Title V, Part A - State Grants For Innovative Programs (CFDA 84.298). |
| Title V - SEA Projects | 4105 | NCLB, Title V, Part A - State Grants For Innovative Programs (CFDA 84.298). |
| Title V - Rural and Low-Income Schools (REI) | 4107 | NCLB, Title VI, Part B - Rural Education (CFDA 84.358). |
| Title V - Other | 4199 | Amounts received pursuant to other appropriations (describe and itemize). |
| Breakfast Start-up | 4200 | Child Nutrition Act - School Breakfast Program for Start-Up (CFDA 10.553). |
| National School Lunch Program | 4210 | Child Nutrition Act - National School Lunch Program (CFDA 10.555). |
| Special Milk Program | 4215 | Child Nutrition Act - Special Milk Program for Children (CFDA 10.556). |
| School Breakfast Program | 4220 | Child Nutrition Act - School Breakfast Program (CFDA 10.553). |
| Summer Food Service Admin/Program | 4225 | Child Nutrition Act - Summer Food Service Program for Children (CFDA 10.559). |
| Child Care Commodity/SFS 13-Adult Day Care | 4226 | Child Nutrition Act - Child Care and Adult Food Service Program (CFDA 10.558). |
| SAE Nutrition Ed. Loan/TNT | 4227 | Child Nutrition Act of 1966 (42 USC 1771 et seq.) - (CFDA 10.574). |
| <u>Fresh Fruits and Vegetables</u> | <u>4240</u> | <u>Child Nutrition – Cash Payments</u> |
| Child Nutrition Commodity/Salvage | 4250 | Child Nutrition Act of 1966 (CFDA 10.550). |
| Cash in Lieu of Commodities | 4255 | Amounts received in lieu of commodities in the food service program. |
| Food Service - Other | 4299 | Amounts received pursuant to other appropriations from the U.S. Department of Agriculture for nutrition programs (describe and itemize). |
| Title I - Low Income | 4300 | No Child Left Behind Act of 2001 (NCLB; 20 USC 6301 et seq.), Title I, Part A - Improving Academic Achievement of the Disadvantaged (CFDA 84.010). |
| Title I - Low Income - Neglected, Private | 4305 | NCLB, Title I, Part D - Neglected and Delinquent (CFDA 84.013). |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

| Label | Account Number | Source; Notes |
|--|----------------|--|
| Title I - Low Income - Delinquent, Private | 4306 | NCLB, Title I, Part D - Neglected and Delinquent (CFDA 84.013). |
| Title I - Neglected and Delinquent Juvenile and Adult Corrections (formerly only juvenile) | 4315 | NCLB, Title I, Part D - Neglected and Delinquent (CFDA 84.013). |
| <u>Title I - School Improvement and Accountability</u> | <u>4331</u> | <u>NCLB, Title I, Part A</u> |
| Title I - Comprehensive School Reform | 4332 | NCLB, Title I, Part F - Comprehensive School Reform (CFDA 84.332). |
| Title I - Reading First | 4334 | NCLB, Title I, Part B-1 - Reading First (CFDA 84.357). |
| Title I - Even Start | 4335 | NCLB, Title I, Part B-3 - Even Start (CFDA 84.213). |
| Title I - Reading First SEA Funds | 4337 | NCLB, Title I, Part B-1 - Reading First SEA Funds (CFDA 84.357). |
| <u>Title I - School Improvement Grant</u> | <u>4339</u> | <u>NCLB, Title I, Part G (CFDA 84.377)</u> |
| Title I - Migrant Education | 4340 | NCLB, Title I, Part C - Education of Migrant Children (CFDA 84.011). |
| Title I - Other | 4399 | Amounts received pursuant to other appropriations under Title I of NCLB (describe and itemize). |
| Title IV - Safe and Drug-Free Schools - Formula | 4400 | NCLB, Title IV, Part A - Safe and Drug Free Schools (CFDA 84.186). |
| Title IV - Safe & Drug-Free Schools - State-Level Program | 4415 | NCLB, Title IV, Part A - Safe and Drug Free Schools (CFDA 84.186). |
| Title IV - 21st Century | 4421 | NCLB, Title IV, Part B - 21st Century Community Learning Centers (CFDA 84.287). |
| Title IV - Other (Describe & Itemize) | 4499 | Amounts received pursuant to other appropriations under Title IV of NCLB (describe and itemize). |
| Federal Special Education Preschool Flow-Through | 4600 | IDEA, Part B - Preschool (CFDA 84.173). |
| Federal Special Education Preschool Discretionary | 4605 | IDEA, Part B - Preschool (CFDA 84.173). |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

| Label | Account Number | Source; Notes |
|---|----------------|---|
| Federal Special Education - IDEA Flow-Through/ Low Incident | 4620 | IDEA, Part B (CFDA 84.027). |
| Federal Special Education - IDEA Room and Board | 4625 | IDEA, Part B (CFDA 84.027). |
| Federal Special Education - IDEA Discretionary | 4630 | IDEA, Part B (CFDA 84.027). |
| Federal Special Education - IDEA - Part D - Improvement | 4631 | IDEA, Part D - State Program Improvement Grants for Children with Disabilities (CFDA 84.323). |
| Federal Special Education – IDEA Title VI C - Deaf/Blind | 4635 | IDEA, Part D - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities (CFDA 84.326). |
| Federal Special Education - IDEA - Other | 4699 | Amounts received pursuant to other appropriations under IDEA (describe and itemize). |
| <u>CTE – Perkins – State Leadership</u> | <u>4720</u> | <u>Carl D. Perkins Career and Technical Education Act of 2006 – State Leadership (CFDA 84.048A)</u> |
| <u>CTE – Perkins – DHS Ed</u> | <u>4740</u> | <u>Carl D. Perkins Career and Technical Education Act of 2006 –Corrections or Institutions (CFDA 84.048A)</u> |
| <u>CTE – Perkins - Secondary</u> | <u>4745</u> | <u>Carl D. Perkins Career and Technical Education Act of 2006 –Secondary (CFDA 84.048A)</u> |
| <u>CTE - Perkins Title II HHE - Tech Prep</u> | <u>4770</u> | <u>Carl D. Perkins Career and Technical Education Act of 2006 –Title II – Tech Prep (CFDA 84.243A)</u> |
| CTE - Other | 4799 | Amounts received pursuant to other appropriations from federal sources (describe and itemize). |
| Federal - Adult Education | 4810 | Adult Education State Grant Program (CFDA 84.002). |
| <u>General State Aid – Education Stabilization (beginning in FY 09); General State Aid – General Stabilization (beginning in FY 10)</u> | <u>4850</u> | <u>Amounts received pursuant to the American Recovery and Reinvestment Act of 2009 (ARRA); see Section 100.130 of this Part.</u> |
| <u>Title I – Low Income</u> | <u>4851</u> | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

| Label | Account Number | Source; Notes |
|---|----------------|---|
| <u>Title I - Neglected, Private</u> | 4852 | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| <u>Title I – Delinquent, Private</u> | 4853 | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| <u>Title I - School Improvement (Part A)</u> | 4854 | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| <u>Title I - School Improvement (Part G)</u> | 4855 | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| <u>IDEA – Part B - Preschool</u> | 4856 | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| <u>IDEA – Part B – Flow-Through</u> | 4857 | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| <u>Title IID – Technology – Formula</u> | 4860 | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| <u>Title IID – Technology - Competitive</u> | 4861 | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| <u>McKinney-Vento Homeless Education</u> | 4862 | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| <u>Child Nutrition Equipment Assistance</u> | 4863 | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| <u>Impact Aid Formula Grants</u> | 4864 | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| <u>Impact Aid Competitive Grants</u> | 4865 | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| <u>Qualified Zone Academy Bond Tax Credits</u> | 4866 | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| <u>Qualified School Construction Bond Credits</u> | 4867 | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| <u>Build America Bond Tax Credits</u> | 4868 | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| <u>Build America Bond Interest Reimbursement</u> | 4869 | <u>Amounts received pursuant to the ARRA; see Section 100.130 of this Part.</u> |
| <u>Other ARRA Funds – I</u> | 4870 | <u>Available for recording sources of federal funds received pursuant to the ARRA directly from a federal agency or from a State agency other than ISBE; itemize and specify; see Section 100.130 of this Part.</u> |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

| Label | Account Number | Source; Notes |
|--|----------------|---|
| <u>Other ARRA Funds - II</u> | <u>4871</u> | <u>Available for recording sources of federal funds received pursuant to the ARRA directly from a federal agency or from a State agency other than ISBE; itemize and specify; see Section 100.130 of this Part.</u> |
| <u>Other ARRA Funds – III</u> | <u>4872</u> | <u>Available for recording sources of federal funds received pursuant to the ARRA directly from a federal agency or from a State agency other than ISBE; itemize and specify; see Section 100.130 of this Part.</u> |
| <u>Other ARRA Funds – IV</u> | <u>4873</u> | <u>Available for recording sources of federal funds received pursuant to the ARRA directly from a federal agency or from a State agency other than ISBE; itemize and specify; see Section 100.130 of this Part.</u> |
| <u>Other ARRA Funds – V</u> | <u>4874</u> | <u>Available for recording sources of federal funds received pursuant to the ARRA directly from a federal agency or from a State agency other than ISBE; itemize and specify; see Section 100.130 of this Part.</u> |
| <u>Other ARRA Funds – VI</u> | <u>4875</u> | <u>Available for recording sources of federal funds received pursuant to the ARRA directly from a federal agency or from a State agency other than ISBE; itemize and specify; see Section 100.130 of this Part.</u> |
| <u>Other ARRA Funds – VII</u> | <u>4876</u> | <u>Available for recording sources of federal funds received pursuant to the ARRA directly from a federal agency or from a State agency other than ISBE; itemize and specify; see Section 100.130 of this Part.</u> |
| <u>Other ARRA Funds – VIII</u> | <u>4877</u> | <u>Available for recording sources of federal funds received pursuant to the ARRA directly from a federal agency or from a State agency other than ISBE; itemize and specify; see Section 100.130 of this Part.</u> |
| <u>Other ARRA Funds - IX</u> | <u>4878</u> | <u>Available for recording sources of federal funds received pursuant to the ARRA directly from a federal agency or from a State agency other than ISBE; itemize and specify; see Section 100.130 of this Part.</u> |
| <u>Other ARRA Funds – X</u> | <u>4879</u> | <u>Available for recording sources of federal funds received pursuant to the ARRA directly from a federal agency or from a State agency other than ISBE; itemize and specify; see Section 100.130 of this Part.</u> |
| <u>Other ARRA Funds - XI</u> | <u>4880</u> | <u>Available for recording sources of federal funds received pursuant to the ARRA directly from a federal agency or from a State agency other than ISBE; itemize and specify; see Section 100.130 of this Part.</u> |
| Advanced Placement Fee/International Baccalaureate | 4904 | ESEA, Title I, Part G – Advanced Placement Program (CFDA 84.330). |
| Emergency Immigrant Assistance | 4905 | NCLB, Title III - English Language Acquisition Grants - Immigrant Assistance Grants (CFDA 84.365). |
| Title III - English Language Acquisition | 4909 | NCLB, Title III - English Language Acquisition Grants (CFDA 84.365). |

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

| Label | Account Number | Source; Notes |
|--|-----------------------|--|
| Learn & Serve America | 4910 | National and Community Service Act of 1990 - Learn & Serve America (CFDA 94.004). |
| Refugee Children School Impact Grants | 4915 | Refugee Education Assistance Act of 1980, Refugee and Entrant Assistance Discretionary Grants (CFDA 93.576). |
| McKinney Education for Homeless Children | 4920 | NCLB, Title X - Education for Homeless Children (CFDA 84.196). |
| Title II - Teacher Quality | 4932 | NCLB, Title II, Part A, and ESEA, Title II, Part C, Subpart 1, Chapter B (CFDA 84.350). |
| Title II - Teacher Quality | 4935 | ESEA, Title II, Part A - Improving Teacher Quality State Grants (CFDA 84.367). |
| Title II - Math and Science Initiative | 4936 | ESEA, Title II, Part B – Math and Science Partnerships (CFDA 84.366). |
| Federal Charter Schools | 4960 | NCLB, Title V, Part B - Public Charter Schools. |
| Title II - Technology - Enhancing Education Formula Grants | 4971 | ESEA, Title II, Part D, Subparts 1 and 2, as amended – Education Technology State Grants (CFDA 84.318). |
| Title II - Technology - Enhancing Education Competitive Grants | 4972 | ESEA, Title II, Part D, Subparts 1 and 2 – Education Technology State Grants (CFDA 84.318). |
| Safe Routes to School | 4980 | Section 1404 of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users Act (P.L. 109-59) |
| Medicaid Matching Funds - Administrative Outreach | 4991 | Social Security Act, Title XIX - Medicaid Matching - Administrative Outreach (CFDA 93.778). |
| Medicaid Matching Funds - Fee-for-Service Program | 4992 | Social Security Act, Title XIX - Medicaid Matching - Fee for Service Programs (CFDA 93.778). |
| Hurricane Emergency Relief | 4995 | Hurricane Emergency Relief Act. |
| Other Restricted Grants Received from Federal Government through State | 4998 | Amounts received pursuant to other federal appropriations (describe and itemize). |

(Source: Amended at 33 Ill. Reg. _____, effective _____)