

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

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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SOURCE: Old Part repealed at 10 Ill.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 amendment at 33 Ill. Reg. 6313, effective April 17, 2009, for a maximum of 150 days; emergency expired September 13, 2009; emergency amendment at 33 Ill. Reg. 12589, effective August 26, 2009, for a maximum of 150 days; amended at 33 Ill. Reg. 16728, effective November 23, 2009; emergency amendment at 34 Ill. Reg. 15489, effective September 22, 2010, for a maximum of 150 days; amended at 35 Ill. Reg. 2259, effective January 20, 2011; emergency amendment at 36 Ill. Reg. 5624, effective March 21, 2012, for a maximum of 150 days; amended at 36 Ill. Reg. 12623, effective July 18, 2012; emergency amendment at 39 Ill. Reg. 3146, effective February 11, 2015, for a maximum of 150 days; amended at 39 Ill. Reg. 9982, effective June 30, 2015; emergency amendment at 39 Ill.

Reg. 12398, effective August 20, 2015, for a maximum of 150 days; amended at 40 Ill. Reg. 1931, effective January 6, 2016; expedited correction at 40 Ill. Reg. 12470, effective January 6, 2016; amended at 42 Ill. Reg. _____, effective _____.

Section 100.20 Definitions

"Basis of accounting" means either a cash basis or an accrual basis. For purposes of this Part, "cash basis" includes a modified cash basis, and "accrual basis" includes a modified accrual basis.

"Capital asset" means any parcel of land, building, improvement to land other than buildings, instrument, machine, apparatus, or set of articles that:

under normal conditions of use, including reasonable care and maintenance, can be expected to serve its principal purpose for longer than 12 months;

does not lose its identity through fabrication or incorporation into a different or more complex unit or substance;

is nonexpendable; that is, if it is damaged or some of its parts are worn out, it is more feasible to repair than replace;

retains its appearance and character through use; and

has a cost equal to or in excess of the capitalization threshold adopted by the school board.

"Capitalization threshold" means a dollar figure above which the cost of an item will be depreciated.

"CFDA" means the Catalog of Federal Domestic Assistance available on the U.S. General Services Administration's website at <https://www.cfda.gov/>.

"Class I county school unit" means a county with fewer than 2,000,000 inhabitants.

"Class I school district" means any school district located within a Class I county school unit.

"Class II county school unit" means a county with 2,000,000 or more inhabitants.

"Class IIA school district" means any school district that is located within a Class II county school unit but is not subject to the jurisdiction of the trustees of schools of any township in which the district is located.

"Class IIB school district" means any school district that is located within a Class II county school unit and is subject to the jurisdiction of the trustees of schools of any township in which the district is located.

"Construction in progress" means construction work undertaken but not yet completed.

"Depreciable land" means land that is owned by a school board and used for school bus storage or maintenance and on which depreciation is claimed in accordance with the provisions of 23 Ill. Adm. Code 120 (Pupil Transportation Reimbursement).

"Depreciation allowance" means an estimate of the annual cost of using an item that is based on its acquisition cost divided by its assumed or estimated useful life.

"Dimension" means a classification that is used to describe various characteristics of accounts (e.g., expenditures, revenues, and sources and uses of funds).

"Equipment (3-year schedule)" means repairs or modifications to a pupil transportation vehicle, pupil monitoring equipment installed on school buses, including video cameras, and computer equipment used exclusively in the food service program.

"Equipment (5-year schedule)" means vehicles used to transport students, driver education cars, vehicles or transportation equipment used exclusively in the food service program, and equipment necessary for the operation of a special educational facility.

"Equipment (10-year schedule)" means any capitalized equipment not included on the 3-year or 5-year schedule, including, but not limited to, other equipment used in the food service program, other equipment used in the driver education program, two-way transportation vehicle communication systems, pupil transportation equipment not installed in a vehicle, and service vehicles (such as tow trucks) used to service pupil transportation vehicles.

["ESEA" means the federal Elementary and Secondary Education Act as amended by the Every Student Succeeds Act \(ESSA \(P.L. 114-328\)\) \(23 USC 6301 et seq.\).](#)

"Expenditures" means transactions involving the disbursement of cash or the establishment of an obligation without creating an asset or canceling a liability.

"Generally accepted governmental auditing standards" means the "Standards for Audit of Government Organizations, Programs, Activities and Functions" (2011) published by the Comptroller General of the United States and accessible at

<http://www.gao.gov/yellowbook>. No later amendments to or editions of these standards are incorporated by this Section.

"Non-capitalized equipment" means any item that would be a capital asset except for the fact that its cost is less than the capitalization threshold adopted by the school board.

"Non-depreciable land" means any land owned by a school board that does not qualify as depreciable under this Section.

"Operating Funds" means the Educational, Operations and Maintenance, Transportation, and Working Cash funds.

"Permanent buildings and building improvements" means buildings and additions, either existing or to be constructed, that are properly classified as real estate. Included are expenditures for installment or lease payments (exclusive of interest) under capitalized leases.

"Petty cash fund" means a fund in which a sum of cash is set aside for the purpose of making change or making immediate payments when the amounts involved are so small that processing through the school board's regular procedure would be uneconomical.

"Revenues" means transactions involving the receipt of cash without creating a liability or canceling an asset.

"Revolving fund" means a fund out of which disbursements can be made quickly, to address emergencies and other timing issues that prevent a district from following its regular procedures for disbursement.

"School board" means the board of education or board of directors of a school district or the governing board or board of control of a cooperative or joint agreement.

"Student activity funds" means funds owned, operated, and managed by organizations, clubs, or associations within the student body under the guidance and direction of one or more staff members for educational, recreational, or cultural purposes. (Examples: homeroom, yearbook, class year, choral or band group, class projects, student clubs, student council, student-sponsored bookstore)

"Supplies" means items of a consumable nature not classified as capital assets or non-capitalized equipment.

"Temporary buildings and building improvements" means buildings and additions, either existing or to be constructed, that are properly classified as personal property and are primarily characterized by the absence of a permanent

foundation. Included are expenditures for installment or lease payments (exclusive of interest) under capitalized leases.

"Unbalanced budget" means a budget in which the direct revenues of the operating funds are less than the direct expenditures from those funds by an amount that is greater than one-third of the funds' ending fund balances.

(Source: Amended at 42 Ill. Reg. _____, effective _____)

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.
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	
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	
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	
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.
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	
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 <u>1820</u>	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 5/27-24.2.
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) Evidence Based Funding Formula	3001	105 ILCS 5/18-8.05. 105 ILCS 5/18-8.15.
GSA—Supplemental Grant	3002	Amounts to supplement funding received under the general State aid formula [105 ILCS 5/18-8.05] or for losses incurred due to a reduction in or elimination of appropriations.

Reorganization Incentives – Deficit Fund Balance	3005	105 ILCS 5/11E-135(c).
Reorganization Incentives – Attendance	3010	105 ILCS 5/11E-135(a).
Reorganization Incentives – Salary Difference	3015	105 ILCS 5/11E-135(b).
Reorganization Incentives – Certified Salary	3020	105 ILCS 5/11E-135(d).
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. 105 ILCS 5/18-18.15
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).
CTE Improvement (CTEI)	3220	105 ILCS 435.
CTE – WECEP	3225	105 ILCS 5/2-3.66a.
Agriculture Education	3235	105 ILCS 5/2-3.80.

CTE – Student Organizations	3270	105 ILCS 435.
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 5/14-13.01(b).
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 2-3.64a-5.
National Board Certification	3651	105 ILCS 5/21B-65.
Administrators Academy	3655	105 ILCS 5/2-3.53.
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 5/2-3.62, 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.
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	105 ILCS 302.
Arts Education	3962	105 ILCS 5/2-3.65a.

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	3982	105 ILCS 5/21A-25.
The "Grow Your Own" Teacher Education Initiative	3983	110 ILCS 48.
Education of Homeless Children and Youth State Grant Program	3984	105 ILCS 45.
Children's Mental Health Partnership	3990	405 ILCS 49/15.
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	
TOTAL GRANTS RECEIVED DIRECTLY FROM THE FEDERAL GOVERNMENT	4099	Amounts received pursuant to other appropriations.
Title V – Flexibility and Accountability Innovation and Flexibility Formula	4100	ESEANCLB , Title V, Part A – Funding Transferability for State and Local Education Agencies State Grants For Innovative Programs (CFDA 84.298).
Title V – SEA Projects	4105	ESEANCLB , Title V, Part A – Funding Transferability for State and Local Education Agencies State Grants For Innovative Programs (CFDA 84.298).
Title V – Rural and Low-Income Schools (REI)	4107	ESEANCLB , Title VVI , 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).
Fresh Fruit and Vegetables	4240	Child Nutrition – Cash Payments.
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	ESEA No Child Left Behind No 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	ESEA NCLB , Title I, Part D – <u>Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent or At-Risk – State program</u> Neglected and Delinquent (CFDA 84.013).
Title I – Low Income – Delinquent, LEA Private	4306	ESEA NCLB , Title I, Part D – <u>Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent or At-Risk</u> Neglected and Delinquent (CFDA 84.013).
Title I – Neglected and Delinquent Juvenile and Adult Corrections (formerly only juvenile)	4315	ESEA NCLB , Title I, Part D – <u>Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent or At-Risk</u> Neglected and Delinquent (CFDA 84.013).
Title I – <u>Improving the Academic Achievement of the Disadvantaged School Improvement and Accountability</u>	4331	ESEA NCLB , Title I, Part A (<u>CFDA 84.010</u>).
Title I – <u>Comprehensive School Reform</u>	4332	NCLB , Title I, Part F – <u>Comprehensive School Reform</u> (CFDA 84.332).
Title I – <u>Reading First</u>	4334	NCLB , Title I, Part B – 1 – <u>Reading First</u> (CFDA 84.357).
Title I – <u>Even Start</u>	4335	NCLB , Title I, Part B – 3 – <u>Even Start</u> (CFDA 84.213).
Title I – <u>Reading First SEA Funds</u>	4337	NCLB , Title I, Part B – 1 – <u>Reading First SEA Funds</u> (CFDA 84.357).
Title I – School Improvement Grant	4339	ESEA NCLB , Title I, Part A, section 1003g (CFDA 84.357).
Title I – Migrant Education	4340	ESEA 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 ESEA NCLB (describe and itemize).
Title IV – <u>Student Support and Academic Enrichment Grants</u> Safe and Drug Free Schools = Formula	4400	ESEA NCLB , Title IV, Part A – <u>Student Support and Academic Enrichment Grants</u> Safe and Drug Free Schools (CFDA 84.186).
Title IV – <u>Student Support and Academic Enrichment Grants</u> Safe & Drug Free Schools – State-Level Program	4415	ESEA NCLB , Title IV, Part A – <u>Student Support and Academic Enrichment Grants</u> Safe and Drug Free Schools (CFDA 84.186).

Title IV – 21 st Century	4421	ESEANCLB , Title IV, Part B – 21 st Century Community Learning Centers (CFDA 84.287).
Title IV – Other (Describe & Itemize)	4499	Amounts received pursuant to other appropriations under Title IV of ESEANCLB (describe and itemize).
Federal Special Education Preschool Flow-Through	4600	IDEA, Part B – Preschool (CFDA 84.173).
Federal Special Education Preschool Discretionary	4605	IDEA, <u>Part</u> 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).
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 – State Leadership	4720	Carl D. Perkins Career and Technical Education Act of 2006 – State Leadership (CFDA 84.048A).
CTE – Perkins – DHS Ed	4740	Carl D. Perkins Career and Technical Education Act of 2006 – Corrections or Institutions (CFDA 84.048A).
CTE – Perkins – Secondary	4745	Carl D. Perkins Career and Technical Education Act of 2006 – Secondary (CFDA 84.048A).
CTE – Perkins Title II – Tech Prep	4770	Carl D. Perkins Career and Technical Education Act of 2006 – Title II - Tech Prep (CFDA 84.243A).
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).
ARRA General State Aid – Education Stabilization	4850	Amounts received pursuant to the American Recovery and Reinvestment Act of 2009 (ARRA); see Section 100.130 of this Part.
ARRA Title I – Low Income	4851	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.

ARRA Title I – Neglected, Private	4852	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
ARRA Title I – Delinquent, Private	4853	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
ARRA Title I – School Improvement (Part A)	4854	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
ARRA Title I – School Improvement (section 1003g)	4855	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
ARRA IDEA – Part B – Preschool	4856	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
ARRA IDEA – Part B – Flow-Through	4857	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
Other ARRA Fund - XII	4860	Available for recording sources of federal funds received pursuant to the ARRA from a source other than those to be recorded with account numbers 4850 through 4857, 4861 through 4872, and 4875 through 4876; describe and itemize; see Section 100.130 of this Part.
ARRA Title IID – Technology – Competitive	4861	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
ARRA McKinney-Vento Homeless Education	4862	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
ARRA Child Nutrition Equipment Assistance	4863	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
Impact Aid Formula Grants	4864	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
Impact Aid Competitive Grants	4865	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
Qualified Zone Academy Bond Tax Credits	4866	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
Qualified School Construction Bond Credits	4867	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
Build America Bond Tax Credits	4868	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
Build America Bond Interest Reimbursement	4869	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
ARRA General State Aid – Other Government Services Stabilization	4870	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
Other ARRA Funds – II	4871	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 – III	4872	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 – IV	4873	Available for recording sources of federal funds received pursuant to the ARRA from a source other than those to be recorded with account numbers 4850 through 4857, 4861 through 4872, and 4875 through 4876; describe and itemize; see Section 100.130 of this Part.
Other ARRA Funds – V	4874	Available for recording sources of federal funds received pursuant to the ARRA from a source other than those to be recorded with account numbers 4850 through 4857, 4861 through 4872, and 4875 through 4876; describe and itemize; see Section 100.130 of this Part.
ARRA Early Childhood	4875	Paid with Government Services State Fiscal Stabilization Fund ARRA funds; see Section 100.130 of this Part.
Other ARRA Funds – VII	4876	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 – VIII	4877	Available for recording sources of federal funds received pursuant to the ARRA from a source other than those to be recorded with account numbers 4850 through 4857, 4861 through 4872, and 4875 through 4876; 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 from a source other than those to be recorded with account numbers 4850 through 4857, 4861 through 4872, and 4875 through 4876; 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 from a source other than those to be recorded with account numbers 4850 through 4857, 4861 through 4872, and 4875 through 4876; describe and itemize; see Section 100.130 of this Part.
Education Jobs Fund Program	4880	Available for recording sources of federal funds received pursuant to the Education Jobs Fund Program; see Section 100.130 of this Part.
Race to the Top Program	4901	Available for recording sources of federal funds received pursuant to the Race to the Top Program; see Section 100.130 of this Part.
Race to the Top – Preschool Expansion Grant	4902	Available for recording sources of federal funds received pursuant to the Race to the Top Preschool Expansion Grant Program; see Section 100.130 of this Part.

Advanced Placement Fee/International Baccalaureate	4904	ESEA, Title I, Part G – Advanced Placement Program (CFDA 84.330).
English Language Instruction for English Learners and Immigrant StudentsEmergency Immigrant Assistance	4905	ESEANCLB, Title III – English Language Instruction for English Learners and Immigrant StudentsEnglish Language Acquisition Grants – Immigrant Assistance Grants (CFDA 84.365).
Title III – English Language Acquisition	4909	ESEANCLB, Title III, Part A – 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	ESEA, Title VII, Subpart B of the McKinney-Vento Homeless Assistance Act: Education for Homeless Children and Youths ProgramNCLB, Title X – Education for Homeless Children (CFDA 84.196).
Title II – Teacher Quality	4932	ESEANCLB, Title II, Part A, Supporting Effective Instructionand ESEA, Title II, Part C, Subpart 1, Chapter B (CFDA 84.350).
Title II – Teacher Quality	4935	ESEA, Title II, Part A – Supporting Effective Instruction - 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	ESEANCLB, Title IV, Part CB – Expanding Opportunity Through Quality Charter SchoolPublic 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).
State Assessment Grants	4981	ESEA State Assessment Grants Title I, Part B (CFDA 84.368).
Grant for State Assessments and Related Activities	4982	ESSA Grants for State Assessments and Related Activities, Title VI, Part A, Subpart I (CFDA 84.369)
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 42 Ill. Reg. _____, effective _____)