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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

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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SOURCE: Old Part repealed at 10 Ill.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.

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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. 5875, effective March 15, 2018; amended at 44 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

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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

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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.

"Fiduciary funds" means funds received from an independent, outside source in which the board is acting in an administrative capacity for funds. The board, superintendent, or any district employee does not have any approval process in how the funds are spent, how the funds are raised, or direct financial involvement of the funds, as determined under Governmental Accounting Standard Board Statement No. 84. The district has fiduciary responsibility for these funds but does not have any control over the funds. This includes an outside, independent scholarship fund with which the district does not have any decisions as to how the funds are attained or awarded.

"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.

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“Local Governmental and Governmental Employees Tort Immunity Act” means 745 ILCS 10.

"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 an organization, club, or association within the student body under the guidance and direction of one or more staff members for educational, recreational, or cultural purposes, including, but not limited to, homeroom, yearbook, class year, choral or band group, class projects, student clubs, student council, or student-sponsored bookstores. The board, superintendent, or district

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employees have direct involvement with the decisions of how the funds are spent or attained.

"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 44 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

**Section 100.30 General Requirements**

- a) Each school board shall use an appropriate set of journals and ledgers for the recording, summarization, and control of transactions and shall use the double- entry bookkeeping method and a fund accounting system.
- b) Each school board shall establish and maintain the number and types of funds necessitated by the nature and scope of its operations.
- c) Each chart of accounts shall incorporate at least the following dimensions:
  - 1) fund or fund group (see Table A of this Part);
  - 2) balance sheet accounts (see Table B of this Part);
  - 3) revenue sources (see Table C of this Part);
  - 4) expenditure purposes or functions (see Table D of this Part); and
  - 5) expenditure objects (see Table F of this Part).

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- d) Each school board shall use the account codes assigned by the State Superintendent of Education. However, any number not listed in the tables of this Part may be used if the description falls within the relevant classification. Prefixes and suffixes may also be used, provided that the basic code assigned by the State Superintendent remains discernible for purposes of aggregating and reporting information.
- e) Beginning on July 1, 2020, the Tort Immunity and Judgement Fund (Fund 80) is open to all Expenditure accounts under this Part and their applicable object numbers. Expenditures charged to the Tort Immunity and Judgement Fund (Fund 80) must be in accordance with the Local Governmental and Governmental Employees Tort Immunity Act. Entities covered under this Section that extend taxes for Tort Levy purposes may, in consultation with the district's local legal counsel and independent auditor, develop a Risk Management Plan that stipulates the risk management measures utilized by the district and types of expenditures to be obligated against the Tort Levy. To comply with the Local Governmental and Governmental Employees Tort Immunity Act, all districts incurring expenditures against the Tort Levy must complete the Schedule of Tort Immunity Expenditures contained within the Annual Financial Report under Section 100. The total expenditures on this Schedule must reconcile with the total expenditures reported within the Tort Immunity and Judgement Fund (Fund 80), which is reported within the expenditure section of the Annual Financial Report.

(Source: Amended at 44 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

**Section 100.80 Student Activity Funds**

The requirements of this Section shall apply to student activity funds established by a school board pursuant to Section 10-20.19(3) of the School Code [105 ILCS 5/10-20.19(3)].

- a) The board shall take the following actions with respect to each fund:
- 1) approve the fund's establishment and purpose;
  - 2) set policies for students' participation and for supervision by adults;
  - 3) approve the collection of all monies;
  - 4) cause records to be kept that will verify the a

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- 5) mounts received and disbursed and the assets on hand;
  - 6) appoint a treasurer, bonded in accordance with Section 8-2 of the School Code [105 ILCS 5/8-2], who will be the custodian of the fund's assets and perform the duties listed in subsection (c) of this Section;
  - 7) determine whether the treasurer will be authorized to invest any of the fund's assets;
  - 8) designate depositories for cash and any investments;
  - 9) determine the method of distribution of earnings from investments, if any;
  - 10) determine whether, and under what circumstances, loans may be transacted between funds;
  - 11) if the relevant activity has been discontinued, or if there has been no activity for one year, transfer money to another activity fund, to the district's funds, or to members of the activity group on a pro rata basis; and
  - 12) designate the individuals who will have authority to approve written purchase orders or other authorizations that will be required in order to spend funds in instances in which the provisions of Section 10-20.21 of the School Code do not apply and those who will have authority to conduct procurement activities when those provisions do apply.
- b) Each activity group shall deposit any funds received from any source with the activity fund's treasurer and obtain a signed receipt identifying the activity fund and the amount.
- c) The treasurer of each activity fund shall:
- 1) be the fund's sole custodian;
  - 2) keep all monies in a depository designated in accordance with Section 8-7 of the School Code [105 ILCS 5/8-7] or invest them in



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conformance with the Public Funds Investment Act [30 ILCS 235] and maintain liability accounts to show the ownership of all assets;

- 3) make all disbursements from the fund by a treasurer's check drawn upon the fund;
  - 4) write checks only when sufficient funds are on hand to cover them;
  - 5) reconcile the bank and investment balances with the fund's liabilities monthly;
  - 6) provide to group members and the school board a monthly report that includes a statement of receipts, disbursements, and current balances;
  - 7) carry the fund's balance over to the next fiscal year unless otherwise instructed by the school board; and
  - 8) make loans between activity funds, if and as authorized by the board's policy.
- d) If the board subsidizes a portion of an activity fund, that portion shall be reported as an expenditure or disbursement against the board's regular budget and as a revenue or cash receipt by the activity fund.
- e) Due to the board's administrative involvement with the student activity funds, for financial statement reporting purposes and in accordance with General Accounting Standards Board Statement No. 84 (GSAB 84), the board must report the student activity funds as a part of the Educational Fund and must report a budgeted line item for these revenues and expenditures as part of its annual financial and budget reporting. In addition to beginning and ending student activity fund balances, the board must also report a separate line item for student activity fund cash and related investments.
- 1) The revenue and expenditures to be reported under this subsection must be for all student activity funds combined, as a detailed budget for each individual club account is not required for budgeting and annual financial reporting.
  - 2) The revenue line item would be function 1799 – Student Activity

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Revenues.

- 3) The expenditure line item would be function 1999 Student Activity Expenditures, object 600 Other Objects.

(Source: Amended at 44 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

**Section 100.85 Fiduciary Funds**

The requirements of this Section apply to fiduciary funds established by the Governmental Accounting Standard Board Statement No. 84 (GASB 84).

- a) Activities for fiduciary funds are defined under GASB 84 as follows:
- 1) The assets associated with the activity are controlled by the district.
  - 2) The assets associated with the activity are not derived from either:
    - A) solely from the district's own-source revenues; or
    - B) government-mandated, non-exchange transactions or voluntary non-exchange transactions, with the exception of pass-through grants for which the government does not have administrative involvement or direct financial involvement.
  - 3) The assets associated with the activity have one or more of the following characteristics:
    - A) The assets are either administered through a trust in which the district itself is not a beneficiary or dedicated to providing benefits to recipients in accordance with the benefit terms and is legally protected from the creditors of the district.
    - B) The assets are for the benefit of individuals and the district does not have administrative involvement with the assets. Also, the assets are not derived from the district's provision of goods or services to those individuals.

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- C) The assets are for the benefit of organizations or other governments that are not part of the financial reporting entity. Also, the assets are not derived from the district's provisions of goods or services to those organizations.
- b) The district has fiduciary responsibility for the funds under subsection (a), but do not have any control over the funds, including how the funds are spent. The board must take the following actions with respect to each fiduciary fund:
- 1) support the fund's establishment and purpose;
  - 2) support the collection of all monies;
  - 3) keep records that verify the amounts received and disbursed and the assets on hand;
  - 4) appoint a treasurer, bonded in accordance with Section 8-2 of the School Code [105 ILCS 5], who must be the custodian of the fund's assets and perform the duties listed in subsection (g) of this Section;
  - 5) designate depositories for cash and any investments; and
  - 6) obtain from the committee or designated person of the outside entity those persons who will have authority to approve written purchase orders or other authorizations that will be required to spend or invest funds.
- c) Each fiduciary fund must deposit any funds received from any source with the fund's treasurer and obtain a signed receipt identifying the activity fund and the amount.
- d) The treasurer of each fiduciary fund must:
- 1) be the fund's sole custodian;
  - 2) keep all monies in a depository designated in accordance with Section 8-7 of the School Code [105 ILCS 5] or invest them in conformance with the Public Funds Investment Act [30 ILCS 235]

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and maintain liability accounts to show the ownership of all assets;

- 3) make all disbursements from the fund by a treasurer's check drawn upon the fund;
- 4) write checks only when sufficient funds are available on hand to cover them;
- 5) reconcile the bank and investment balances with the fund's liabilities monthly;
- 6) provide to group members and the school board a monthly report that includes a statement of receipts, disbursements, and current balances;  
and
- 7) carry the fund's balance over to the next fiscal year.

(Source: Added at 44 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

**Section 100.100 Annual Financial Reports**

- a) Each annual financial report shall be prepared on forms specified by the State Superintendent of Education and, in order to capture all financial information required to be reported pursuant to Sections 2-3.11, 2-3.27, 3-15.1, 10-17, 10-20.21, 17-1, and 18-3 of the School Code [105 ILCS 5/2-3.11, 2-3.27, 3-15.1, 10-17, 10-20.21, 17-1, and 18-3], as well as information required for federal reports pursuant to 34 CFR 75.560, 75.561, and 80.22 and by Circular 87 issued by the Office of Management and Budget, shall include:
  - 1) a balance sheet;
  - 2) a basic financial statement;
  - 3) a statement of revenues and other financing sources and uses;
  - 4) a statement of expenditures and other disbursements;
  - 5) a schedule of the taxes levied, received, and receivable, as well as tax rates;

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- 6) a schedule of capital assets and depreciation;
  - 7) a schedule of long-term debt;
  - 8) a schedule of short-term debt; and
  - 9) a schedule of expenditures related to the determination of the indirect cost rate.
- b) The annual financial report of each district not organized under Article 34 of the School Code shall also include:
- 1) a schedule of vendor contracts;
  - 2) a “budget-to-actual” comparison schedule;
  - 3) a schedule of statistics for the statement of affairs;
  - 4) a schedule of employees by salary category; and
  - 5) a schedule of other payments.
- c) The annual financial report of each joint agreement and each school district will include the aggregate total opening and closing balances and annual activity for all student activity accounts
- d) The annual financial report of each joint agreement and school district will include the aggregate total closing balances for all fiduciary funds.
- e) ⇨ The annual financial report of each joint agreement and each Class I or Class IIA school district shall include a schedule of student activity funds, displaying the opening and closing balances and annual activity for each fund.
- f) ⇨ A schedule of student activity funds in a Class IIB school district shall be included:
- 1) in the district’s annual financial report, if the funds are included within the scope of the district’s annual audit; or

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- 2) with the separate audit report covering all student activity funds, if the funds are not included within the scope of the district's annual audit.
- g) e) The annual financial report of a school district subject to Article 34 of the School Code shall provide the level of detail called for in Section 34-43.1(E) of the School Code [105 ILCS 5/34-43.1(E)].
- h) f) An annual financial report shall be signed by:
  - 1) the chief administrator, if for a joint agreement;
  - 2) the district superintendent, if for a Class I or Class IIA school district; or
  - 3) the township treasurer, if for a Class IIB school district.

(Source: Amended at 44 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

**Section 100. TABLE A Classification of Funds**

| <b>Label</b>   | <b>Account Number</b> | <b>Notes; Source</b>   |
|--|-----------------------|--|
| Educational Fund   | 10                    | This is effectively the district's general fund. Each transaction not accommodated by another specific fund shall be processed through this fund. [105 ILCS 5/17-2]  |
| <u>Restricted Student Activity Fund (Sub-Education Fund)</u> | <u>11</u>             | <u>This is a sub-fund within the Education Fund to account for Student Activity Funds in accordance with GASB 84</u>   |
| Operations & Maintenance Fund                                | 20                    | This fund is required if a tax is levied for purposes of operations and maintenance. [105 ILCS 5/17-2 and 17-7]  |
| Debt Service Fund or Fund Group                              | 30                    | This fund or fund group is required if taxes are levied to retire bond principal or to pay bond interest, or if other revenue, including revenue from School Facilities Occupation Tax proceeds, is pledged to pay principal, interest, or service charges on other long-term debt instruments. A separate fund shall be established for each issue, but the funds shall be aggregated for reporting |

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|   |    | purposes. [105 ILCS 5/Art. 19]   |
| Transportation Fund                           | 40 | This fund is required if a district pays for transporting pupils for any purpose. All costs of transportation, other than those authorized by statute to be paid from another fund, shall be paid from this fund. Any funds received for transportation purposes must be deposited into this fund, with amounts due other funds appropriately transferred thereafter.  |
| Municipal Retirement and Social Security Fund | 50 | This fund is required if a tax is levied to pay for contributions to municipal retirement systems, Social Security, or Medicare. [105 ILCS 5/17-1, 21-110, and 21-110.1]   |
| Capital Projects Fund or Fund Group           | 60 | This fund or fund group is required to account for proceeds resulting from each bond issue, receipts from other long term financing agreements (including impact fee agreements), receipts from School Facilities Occupation Tax proceeds, or construction or maintenance grants used to finance a capital project, capital lease, lease purchase agreement, or if a tax is levied in accordance with Section 17-2.3 of the School Code. A separate fund shall be established for each project or financing source, but aggregated for reporting purposes. |
| Working Cash Fund                             | 70 | This fund is required if a tax is levied or bonds are issued for working cash purposes. [105 ILCS 5/Art. 20]   |
| Tort Immunity and Judgment Fund               | 80 | This fund is required if taxes are levied or bonds are sold for tort immunity or tort judgment purposes.   |
| Fire Prevention and Safety Fund or Fund Group | 90 | This fund or fund group is required if a tax is levied or bonds are issued for purposes of fire prevention, safety, energy conservation, or school security. A separate fund must be created for each project or bond issue. [105 ILCS 5/2-3.12 and 17-2.11]   |
| Capital Asset Accounts or Fund Groups         | 95 | This group of accounts records all the district's tangible fixed assets, including land, buildings, machinery, equipment, furniture, and fixtures, regardless of which fund provided the cash at the time of purchase.   |

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| Long-Term Debt Accounts or Fund Groups         | 97 | This group of accounts records all the district's outstanding bonds and other long-term debt.   |
| <del>Fiduciary Agency</del> Fund or Fund Group | 99 | These funds may include <u>all Fiduciary Funds, as determined by Section 100.90 and defined in Section 100.20 of this Part and Section 10-20.19 of the School Code [105 ILCS 5/10-20.19]</u> <del>revolving funds, petty cash funds, and student-activity funds, as needed. [105 ILCS 5/10-20.19; see also Sections 100.70 and 100.80 of this Part]</del> |

(Source: Amended at 44 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

**Section 100. TABLE B Balance Sheet Accounts**

| Label                       | Account Number | Notes; Source  |
|-----------------------------|----------------|--|
| <b>ASSETS</b>               |                |  |
| <b>CURRENT ASSETS</b>       | <b>100</b>     |  |
| CASH                        | 110            |  |
| Cash in Bank (Imprest Fund) | 111            | A fund maintained in a bank to provide for emergency disbursements when issues of timing preclude following the regular disbursement procedure.                  |
| Cash on Hand                | 112            | Currency, coin, checks, money orders, and bankers' drafts on hand or on deposit with an official or agent designated as the custodian of cash and bank deposits. |
| Petty Cash                  | 113            | Money set aside to make change or immediate payments of small amounts, such as freight bills.  |
| Change Cash                 | 114            | Money set aside for the purpose of providing change for cash registers.  |
| Cash with Fiscal Agents     | 115            | Funds on deposit with fiscal agents, such as commercial banks, for the payment of matured bonds and interest.  |
| <b>INVESTMENTS</b>          | <b>120</b>     |  |
| Investments                 | 121            | Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments.                                     |
| Unamortized Premiums on     | 122            | The excess of the amount paid for securities over the face value that has not yet been amortized.  |



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| Investments                                   |            |   |
| Unamortized Discounts on Investments (Credit) | 123        | The excess of the face value of securities over the amount paid for them that has not yet been written off.   |
| Interest Receivable on Investments            | 124        | Amounts of interest receivable on investments.  |
| Accrued Interest on Investments Purchased     | 125        | Interest accrued on investments between the last interest payment date and date of purchase.  |
| <u>Student Activity Cash and Investments</u>  | <u>126</u> | <u>Cash and investments 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, including, but not limited to, homeroom, yearbook, class year, choral or band group, class projects, student clubs, student council, or student-sponsored bookstore.</u> |
| TAXES RECEIVABLE                              | 130        |   |
| Taxes Receivable                              | 131        | The uncollected portion of taxes levied, including any interest or penalties that may be accrued.<br>Separate accounts may be maintained on the basis of tax roll year or for current and delinquent taxes.   |
| Allowance for Uncollected Taxes (Credit)      | 132        | A provision for that portion of taxes receivable that is considered unlikely to be collected.   |
| Tax Liens Receivable                          | 133        | Legal claims against property that have been exercised because of nonpayment of delinquent taxes, interest, and penalties.  |
| Estimated Uncollectible Tax Liens             | 134        | A provision for that portion of tax liens receivable that is considered unlikely to be collected.   |
| INTERFUND RECEIVABLES                         | 140        |   |
| Interfund Loans Receivable                    | 141        | An asset account used to record a loan by one fund to another fund.   |
| INTERGOVERNMENTAL ACCOUNTS RECEIVABLE         | 150        |   |
| Intergovernmental Accounts Receivable         | 151        | Amounts due to the reporting governmental unit from other governmental units. These amounts represent grants-in-aid, shared taxes, taxes collected for the reporting unit by another unit, loans, and charges for service.  |

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| Estimated Uncollectible Claim from Other Governmental Units | 152 | A provision for that portion of money due from other governmental units that is considered unlikely to be collected.   |
| Due from ISBE   | 153 | Amounts due to be transmitted by the State Board of Education through the regional office of education for grants and contracts.   |
| <b>OTHER RECEIVABLES</b>                                    | 160 |  |
| Loans Receivable  | 161 | Amounts that have been loaned to persons or organizations, as permitted by statute.  |
| Allowance for Uncollectible Loans (Credit)                  | 162 | The portion of loans receivable that is considered unlikely to be collected. The account is shown on the balance sheet as a deduction from Account 161 (Loans Receivable).   |
| Other Accounts Receivable                                   | 163 | Amounts owing on an open account from private persons, firms, or corporations for goods and services furnished by a district (but not including amounts due from other funds or from other governmental units).                            |
| Allowance for Uncollectible Accounts Receivable (Credit)    | 164 | A provision for that portion of accounts receivable that is considered unlikely to be collected. The account is shown on the balance sheet as a deduction from the Other Accounts Receivable.  |
| <b>INVENTORIES</b>  | 170 |  |
| Inventories for Consumption                                 | 171 | The cost of supplies and equipment on hand and not yet distributed to requisitioning units.  |
| Inventories for Resale                                      | 172 | The value of goods held by a district for resale rather than for use in its own operations (for example, the cost of all materials and other expense incurred in the building of vocational projects for sale).                            |
| <b>PREPAID ITEMS</b>  | 180 |  |
| Prepaid Items   | 181 | Expenses entered in the accounts for benefits not yet received. Prepaid expenses differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operations. |
| <b>OTHER CURRENT ASSETS</b>                                 | 190 |  |
| Deposits  | 191 | Funds deposited by the district as a prerequisite to receiving services or goods.  |
| Deferred Expenditures                                       | 192 | Certain disbursements that are made in one period but are more accurately reflected as expenditures in the next fiscal period.   |

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| Capitalized Bond and Other Debt Issuance Costs | 193 | Certain bond and other debt issuance costs, including lease-purchase debt issuance costs that are capitalized for the purpose of accounting for the cost/valuation basis of capital assets.  |
| Premium/Discount on Issuance of Bonds          | 194 | The portion of the excess of the face value of bonds over the amount received from their sale that remains to be written off over the life of the bonds.   |
| Other Accrued Revenue                          | 195 | Accrued revenue that is not provided for elsewhere.  |
| Other Current Assets                           | 199 | Current assets not provided for elsewhere.   |
| <b>CAPITAL ASSETS</b>                          | 200 |  |
| WORKS OF ART AND HISTORICAL TREASURES          | 210 | Individual items or collections of items that are of artistic or cultural importance. These are non-depreciable assets.  |
| LAND   | 220 | This account reflects the acquisition value of land owned by a district. If land is purchased, this account shall include the purchase price and costs such as legal fees, filling and excavation costs, and other associated improvement costs.   |
| Non-Depreciable Land                           | 221 | This account reflects the acquisition value of land owned by the district other than land acquired and or used for bus parking or maintenance and claimable under the Pupil Transportation Reimbursement program. See 23 Ill. Adm. Code 120.   |
| Depreciable Land                               | 222 | This account reflects the acquisition value of land owned by the district and acquired or used for bus parking or maintenance and claimable under the Pupil Transportation Reimbursement program.  |
| Accumulated Depreciation on Land               | 223 | Accumulated amounts for the depreciation of land claimed under the Pupil Transportation Reimbursement program.   |
| BUILDINGS AND BUILDING IMPROVEMENTS            | 230 | Expenditures for acquiring buildings and additions, either existing or to be constructed. Included are expenditures for installment or lease payments (except interest) that have a terminal date and result in the acquisition of buildings, except payments to public building commissions or similar agencies. Expenditures for major permanent structural alterations and the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings are also included. |
| Permanent Buildings and Building               | 231 | Buildings and additions that are properly classified as real estate.   |

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| Improvements  |     |  |
| Temporary Buildings and Building Improvements                             | 232 | Buildings and additions that are properly classified as personal property and are primarily characterized by the absence of a permanent foundation.  |
| Accumulated Depreciation on Permanent Buildings and Building Improvements | 233 | Accumulated amounts for the depreciation of permanent buildings and building improvements.   |
| Accumulated Depreciation on Temporary Buildings and Building Improvements | 234 | Accumulated amounts for the depreciation of temporary buildings and building improvements  |
| SITE IMPROVEMENTS AND INFRASTRUCTURE                                      | 240 | Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the district, consisting of such work as grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks that are not parts of building service systems; and demolition work.<br>Special assessments against the district for capital improvements such as streets, curbs, and drains are also recorded here. |
| Accumulated Depreciation on Site Improvements and Infrastructure          | 241 | Accumulated amounts for the depreciation of site improvements and infrastructure.  |
| CAPITALIZED EQUIPMENT   | 250 | Any instrument, machine, apparatus, or set of articles whose cost equals or exceeds the capitalization threshold of the district.  |
| Capitalized Equipment – 3-Year Schedule                                   | 251 | 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.  |
| Capitalized Equipment – 5-Year Schedule                                   | 252 | Pupil transportation vehicles used to transport students, driver education cars, vehicles and transportation equipment used exclusively in the food service program, and equipment necessary for the operation of a special educational facility.  |
| Capitalized Equipment –   | 253 | All other capitalized equipment not included in the 3-year or  |

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| 10-Year Schedule   |     | 5-year schedules, 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, service vehicles (such as a tow truck) used to service pupil transportation vehicles, and other capitalized equipment. |
| Accumulated Depreciation on Capitalized Equipment – 3-Year Schedule  | 254 | Accumulated amounts for the depreciation of capitalized equipment with a 3-year schedule.  |
| Accumulated Depreciation on Capitalized Equipment – 5-Year Schedule  | 255 | Accumulated amounts for the depreciation of capitalized equipment with a 5-year schedule.  |
| Accumulated Depreciation on Capitalized Equipment – 10-Year Schedule | 256 | Accumulated amounts for the depreciation of capitalized equipment with a 10-year schedule.   |
| CONSTRUCTION IN PROGRESS   | 260 | The cost of construction work undertaken but not yet completed.  |
| <b>BUDGETING ACCOUNTS AND OTHER DEBITS</b>                           | 300 |  |
| ESTIMATED REVENUES   | 310 | The amount of revenues estimated to be received or to become receivable during the fiscal period. At the end of the fiscal period, this account shall be closed out and shall not appear in a balance sheet prepared at the close of the fiscal year.  |
| REVENUE (CREDIT)   | 320 | The increase in ownership equity during a designated period of time. This account appears only in a balance sheet prepared during the fiscal period. At the end of the fiscal period, this account shall be closed out and shall not appear in a balance sheet prepared at the close of the fiscal year.   |
| BONDS AUTHORIZED - UNISSUED  | 330 | Bonds which the district can issue without further proceedings other than to direct their sale.  |
| AMOUNT AVAILABLE IN DEBT   | 340 | This account designates the amount of assets available in a debt service fund for the retirement of general long-term debt.  |

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| <b>SERVICE FUNDS</b>                            |     |   |
| AMOUNT TO BE PROVIDED FOR PAYMENT OF BONDS      | 350 | This account represents the amount to be provided from taxes or other general revenue to retire outstanding general long-term debt.   |
| <b>LIABILITIES</b>                              |     |   |
| <b>CURRENT LIABILITIES</b>                      |     |   |
| INTERFUND PAYABLES                              | 410 |   |
| Interfund Loans Payable                         | 411 | An account used to record a debt owed by one fund to another fund of the same district.   |
| Interfund Accounts Payable                      | 412 | Amounts owed to a fund by another fund for goods sold or services rendered.   |
| INTERGOVERNMENTAL ACCOUNTS PAYABLE              | 420 |   |
| Intergovernmental Accounts Payable              | 421 | Amounts owed by the reporting district to the named governmental unit.  |
| Intergovernmental Accounts Payable – Unresolved | 422 | Amounts set up as liabilities due to the uncertainty of ownership of the amounts.   |
| <b>OTHER PAYABLES</b>                           |     |   |
| Accounts Payable                                | 431 | Liabilities owing to private persons, firms, or corporations for goods and services received by a district (not including amounts due to other funds or to other governmental units). |
| Judgments Payable                               | 432 | Amounts due to be paid as the result of court decisions, including condemnation awards for private property taken for public use.   |
| Notes & Warrants Payable                        | 433 | Amounts due for tax anticipation warrants, corporate personal property tax anticipation notes, or other notes payable.  |
| Vouchers Payable                                | 434 | Liabilities for goods and services received, as evidenced by vouchers that have been pre-audited and approved for payment but have not been paid.                                     |
| <b>CONTRACTS PAYABLE</b>                        |     |   |
| Contracts Payable                               | 441 | Amounts due on contracts for assets, goods, and services other than construction.   |
| Construction Contracts Payable – Retainage      | 442 | Amounts due for the “retainage” portion of contracts for construction of building structures and other  |

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|  |     | improvements.  |
| Construction Contracts Payable                         | 443 | Amounts due on contracts for construction of building structures and other improvements.   |
| <b>BONDS PAYABLE</b>                                   | 450 |  |
| Mature Bonds Payable                                   | 451 | Bonds that have reached or passed their maturity date but remain unpaid.   |
| Mature Bonds Payable – Interest                        | 452 | Interest on bonds that have reached the maturity date but remain unpaid.   |
| Bonds Payable – Current                                | 453 | Bonds that have not reached or passed their maturity date but are due within one year.   |
| Unamortized Premiums on Issuance of Bonds              | 454 | That portion of the excess of bond proceeds over par value that remains to be amortized over the remaining life of the bonds.  |
| <b>LOANS PAYABLE</b>                                   | 460 |  |
| Loans Payable  | 461 | Short-term obligations representing amounts borrowed for short periods of time, usually evidenced by notes payable or warrants payable.  |
| Lease Obligations – Current                            | 462 | Capital lease obligations that are due within one year.  |
| Interest Payable                                       | 463 | Interest due within one year.  |
| <b>SALARIES AND BENEFITS PAYABLE</b>                   | 470 |  |
| Accrued Salaries and Benefits                          | 471 | Expenses incurred during the current accounting period but not payable until a subsequent accounting period.   |
| <b>PAYROLL DEDUCTIONS AND WITHHOLDINGS</b>             | 480 |  |
| Payroll Deductions and Withholdings                    | 481 | Amounts deducted from employees' salaries for withholding taxes and other purposes, including amounts payable for district-paid benefits. A separate liability account may be used for each type of benefit.     |
| Compensated Absences – Current                         | 482 | Compensated absences (e.g., vacation, sick leave, or sabbatical leave) that will be paid within one year.  |
| Accrued Annual Retirement Contribution Liability       | 483 | A liability arising from payments not made to pension funds. This amount represents any difference between the actuarially determined required annual contribution and actual payments made to the pension fund. |
| <b>DEFERRED REVENUES AND OTHER CURRENT LIABILITIES</b> | 490 |  |

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| Deferred Revenues  | 491        | Liability accounts that represent assets receivable or collected before they are recognized as revenue.   |
| Deposits Payable   | 492        | Liability for deposits received as a prerequisite to providing or receiving services or goods.  |
| Due to <del>Fiduciary Funds</del><br><del>Activity Fund</del><br>Organizations | 493        | Assets held by a district as the agent for activity fund organizations.   |
| Due to Fiscal Agent  | 494        | Amounts due to fiscal agents, such as commercial banks, for servicing a district's maturing indebtedness.   |
| ROE Distributives Payable  | 495        | Amounts received but not yet disbursed to districts and other entities from the regional office's distributive fund.  |
| ROE Distributive Interest Payable  | 496        | Amounts received and recorded for interest on a bank account that has more than one source of funds deposited in it. (This account is used only if interest is recorded before it is allocated to all sources of funds in the account.) |
| ROE Distributive Interest Payable (Unresolved)                                 | 497        | Amounts received for interest on account for other governmental units whose disposition is pending.   |
| Accrued Expenses   | 498        | Expenses incurred during the current accounting period but not payable until a subsequent accounting period. Examples include accrued salaries, tuition expense, interest, and rent.  |
| Other current liabilities  | 499        | Other current liabilities not provided for elsewhere.   |
| <b>LONG-TERM LIABILITIES</b>   | <b>500</b> |   |
| Bonds Payable  | 511        | The face value of bonds issued and outstanding.   |
| Accreted Interest  | 512        | Interest that is accrued on deep-discount bonds, such as capital appreciation bonds. With such bonds, usually no interest payment is made until maturity.   |
| Unamortized Gains/Losses on Debt Refundings                                    | 513        | An account that represents the difference between the reacquisition price and the net carrying amount of old debt when a current or advance refunding of debt occurs.   |
| Loans Payable  | 521        | An unconditional written promise to pay a certain sum of money one year or more after the issuance date.  |
| Capital Lease Obligations  | 531        | Amounts remaining to be paid on capital lease agreements.   |
| Compensated Absences   | 551        | Amounts to be paid in the following fiscal year for compensated absences occurring in the current fiscal year.  |
| Arbitrage Rebate Liability   | 561        | Liabilities arising from arbitrage rebates to the IRS from bond financing.  |
| Other Long-Term  | 590        | Other long-term liabilities not provided for  |



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| Liabilities   |            | elsewhere.  |
| <b>BUDGETING<br/>ACCOUNTS AND<br/>OTHER CREDITS</b>     | 600        |   |
| Appropriations  | 601        | Authorizations granted by the governing body to make expenditures and to incur obligations for specific purposes.   |
| Expenditures (Debits)                                   | 602        | An account that appears in balance sheets prepared during the fiscal period and designates the total expenditures charged against appropriations during that period.  |
| Encumbrances (Debits)                                   | 603        | Obligations in the form of purchase orders, contracts, or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved.   |
| <b>FUND BALANCES<br/>AND FUND NET<br/>ASSETS</b>        | 700        |   |
| Reserve for Inventories                                 | 711        | A reserve representing the segregation of a portion of a fund balance to indicate that equivalent assets are tied up in inventories of supplies on hand and not yet issued to requesting units.   |
| Reserve for Prepaid Items                               | 712        | A reserve representing that portion of a fund balance segregated to indicate that equivalent assets are tied up and are, therefore, not available for appropriation.  |
| Reserve for Encumbrances                                | 713        | A reserve representing the segregation of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior-year encumbrances.  |
| Other Reserved Fund Balance                             | 714        | A reserve representing that portion of a fund balance segregated to indicate that equivalent assets are tied up and are, therefore, not available for appropriation.  |
| <u>Reserved Fund Balance for Student Activity Funds</u> | <u>715</u> | <u>Fund Balances 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)</u> |
| Designated Fund Balance                                 | 720        | A reserve representing the segregation of a portion of a fund balance to indicate that equivalent assets are tied up for the named special purpose.   |

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| Unreserved Fund Balance                        | 730 | The excess of the assets of a fund over its liabilities and reserves, except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund's assets and estimated revenue. |
| Invested in Capital Assets Net of Related Debt | 740 | This account represents the district's equity in general fixed assets.   |
| Residual Equity Transfers                      | 750 | Permanent non-routine or non-recurring transfers of amounts from one fund to another. (Separate accounts should be used for transfers in and out, with the reason for each transfer well documented.)  |
| Prior Period Adjustments                       | 760 | An account reflecting an adjustment during the current period from a prior period.   |
| Restricted Net Assets                          | 770 | Net assets restricted by sources internal or external to the district.   |
| Unrestricted Net Assets                        | 780 | Net unrestricted assets not classified in Account 740 or 750.  |

(Source: Amended at 44 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

**Section 100.TABLE C Revenue Accounts**

| Label                                      | Account Number | Source; Notes             |
|--|----------------|---------------------------|
| <b>RECEIPTS/REVENUE FROM LOCAL SOURCES</b> | <b>1000</b>    |                           |
| <b>AD VALOREM TAXES</b>                    | <b>1100</b>    |                           |
| 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.          |

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| 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).           |
| <b>PAYMENTS IN LIEU OF TAXES</b>              | <b>1200</b> |  |
| 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        |  |
| <b>TUITION</b>                                | <b>1300</b> |  |
| 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                | 1311        |  |

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| Parents (In-State)  |      |  |
| 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                              | 1342 |  |

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| Other Districts (In-State)   |             |   |
| 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        |   |
| <b>TRANSPORTATION FEES</b>   | <b>1400</b> |   |
| 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             | 1421        |   |

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| (In-State)  |      |  |
| 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   | 1444 |  |

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| Transportation Fees from Other Sources (Out-of-State)       |             |  |
| 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        |  |
| <b>EARNINGS ON INVESTMENTS</b>                              | <b>1500</b> |  |
| Interest on Investments                                     | 1510        |  |
| Gain or Loss on Sale of Investments                         | 1520        | Gains or losses realized from the sale of bonds  |
| <b>FOOD SERVICE</b>   | <b>1600</b> |  |
| 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.   |
| <b>DISTRICT/SCHOOL ACTIVITY INCOME</b>                      | <b>1700</b> |  |
| 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). |

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| Book Store Sales                                 | 1730        |  |
| Other District/School Activity Revenue           | 1790        | All other revenue from district or school activities not otherwise specified.  |
| <u>Student Activity Fund Revenue</u>             | <u>1799</u> | <u>All revenue from student activity fund activities</u>   |
| <b>TEXTBOOK INCOME</b>                           | <b>1800</b> |  |
| Rentals – Regular Textbooks                      | 1811        |  |
| Rentals – Summer School Textbooks                | 1812        |  |
| Rentals – Adult/Continuing Education Textbooks   | 1813        |  |
| Rentals – Other                                  | 1819        | Describe and itemize.  |
| Total Textbook Rentals                           | 1820        | <u>105 ILCS 5/10-22.25, 105 ILCS 5/28-8.</u>   |
| Sales – Regular Textbooks                        | 1821        |  |
| Sales – Summer School Textbooks                  | 1822        |  |
| Sales – Adult/Continuing Education Textbooks     | 1823        |  |
| Sales – Other                                    | 1829        |  |
| Total Textbook Sales                             | 1820        | <del>105 ILCS 5/28-8.</del>  |
| Textbooks Other                                  | 1890        | Textbook revenues not provided for elsewhere in the 1800 series of accounts.   |
| <b>OTHER LOCAL REVENUES</b>                      | <b>1900</b> |  |
| 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                              | 1960        | Amounts received from distributions from Tax Increment   |



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| Moneys from TIF Districts  |             | 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.                         |
| <b>FLOW-THROUGH RECEIPTS/REVENUE FROM ONE DISTRICT TO ANOTHER DISTRICT</b> | <b>2000</b> |  |
| 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).                 |
| <b>RECEIPTS/REVENUE FROM STATE SOURCES</b>                                 | <b>3000</b> |  |
| Evidence Based Funding Formula   | 3001        | 105 ILCS 5/18-8.15.  |
| 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).   |

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| Reorganization Incentives – Certified Salary        | 3020 | 105 ILCS 5/11E-135(d).  |
| Reorganization Incentives – Feasibility Studies     | 3021 | Amounts received pursuant to appropriations for this purpose.             |
| Fast Growth District Grants                         | 3030 | 105 ILCS 5/18-8.10.<br>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.  |
| 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 –                               | 3305 | 105 ILCS 5/14C-12.  |

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| Downstate –<br>TPI and TBE  |      |  |
| Bilingual Education –<br>Downstate –<br>Transitional Bilingual<br>Education | 3310 | 105 ILCS 5/14C-12.   |
| Gifted Education  | 3350 | 105 ILCS 5/Art. 14A.   |
| State Free Lunch and<br>Breakfast   | 3360 | 105 ILCS 125/2.  |
| School Breakfast<br>Initiative  | 3365 | 105 ILCS 125/2.5.  |
| Driver Education  | 3370 | 105 ILCS 5/27-24.2.  |
| Adult Education (from<br>ICCB )   | 3410 | Amounts received from the Community College<br>Board; 105 ILCS 405.          |
| Adult Education – Other   | 3499 | Amounts received pursuant to other appropriations<br>(describe and itemize). |
| Transportation –<br>Regular/Vocational                                      | 3500 | 105 ILCS 5/29-5.   |
| Transportation – Special<br>Education                                       | 3510 | 105 ILCS 5/14-13.01(b).  |
| Transportation – ROE<br>Bus Driver<br>Training                              | 3520 | 105 ILCS 5/3-14.23.  |
| Transportation – Other  | 3599 | Amounts received pursuant to other appropriations (describe<br>and itemize). |
| Learning Improvement<br>– Change<br>Grants                                  | 3610 | 105 ILCS 5/2-3.25, 2-3.63, and 2-3.64a-5.                                    |
| National Board<br>Certification   | 3651 | 105 ILCS 5/21B-65.   |
| Administrators<br>Academy   | 3655 | 105 ILCS 5/2-3.53.   |
| Truants’ Alternative and<br>Optional Education                              | 3695 | 105 ILCS 5/2-3.66  |
| Regional Safe Schools   | 3696 | 105 ILCS 5/13A-8.  |
| Early Childhood –<br>Block Grant  | 3705 | 105 ILCS 5/1C-2 and 2-3.71.  |
| ROE/ISC Operations  | 3730 | Amounts received pursuant to 105 ILCS 5/2-3.62, 3-<br>14.23, and 18-6.       |
| ROE Supervisory<br>Expense  | 3745 | Amounts received pursuant to 105 ILCS 5/18-6.                                |
| Chicago Teachers<br>Academy for<br>Math & Science<br>(TAMS)                 | 3765 | Amounts received pursuant to an appropriation for<br>TAMS.                   |

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| 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.   |
| 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"  | 3983 | 110 ILCS 48.   |

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| Teacher Education Initiative   |      |   |
| 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 State   | 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   | 4095 |   |

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| Directly from the Federal Government                       |      |  |
| TOTAL GRANTS RECEIVED DIRECTLY FROM THE FEDERAL GOVERNMENT | 4099 | Amounts received pursuant to other appropriations.   |
| Title V – Flexibility and Accountability                   | 4100 | ESEA, Title V, Part A – Funding Transferability for State and Local Education Agencies.  |
| Title V – SEA Projects                                     | 4105 | ESEA, Title V, Part A – Funding Transferability for State and Local Education Agencies.  |
| Title V – Rural and Low-Income Schools (REI)               | 4107 | ESEA, Title V, 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, Title I, Part A – Improving Academic Achievement of the Disadvantaged (CFDA 84.010).   |
| Title I – Low Income – Neglected                           | 4305 | ESEA, Title I, Part D – Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent or At-                 |

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|   |      | Risk – State program (CFDA 84.013).   |
| Title I – Low Income – Delinquent, LEA  | 4306 | ESEA, Title I, Part D – Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent or At-Risk (CFDA 84.013). |
| Title I – Neglected and Delinquent Juvenile and Adult Corrections               | 4315 | ESEA, Title I, Part D – Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent or At-Risk (CFDA 84.013). |
| Title I – Improving the Academic Achievement of the Disadvantaged               | 4331 | ESEA, Title I, Part A (CFDA 84.010).  |
| Title I – School Improvement  | 4339 | ESEA, Title I, Part A, section 1003.  |
| Title I – Migrant Education   | 4340 | ESEA, 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 (describe and itemize).   |
| Title IV – Student Support and Academic Enrichment Grants                       | 4400 | ESEA, Title IV, Part A – Student Support and Academic Enrichment Grants.  |
| Title IV – Student Support and Academic Enrichment Grants – State-Level Program | 4415 | ESEA, Title IV, Part A – Student Support and Academic Enrichment Grants Safe and Drug Free Schools .  |
| Title IV – 21st Century   | 4421 | ESEA, 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 ESEA (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  | 4630 | IDEA, Part B-(CFDA 84.027).   |

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| Discretionary  |      |   |
| 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 |



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|   |      | through 4872, and 4875 through 4876; describe and itemize; see Section 100.130 of this Part.   |
| ARRA Title IID –<br>Technology –<br>Competitive                           | 4861 | Amounts received pursuant to the ARRA; see Section 100.130 of this Part.   |
| ARRA McKinney-<br>Vento Homeless<br>Education                             | 4862 | Amounts received pursuant to the ARRA; see Section 100.130 of this Part.   |
| ARRA Child Nutrition<br>Equipment<br>Assistance                           | 4863 | Amounts received pursuant to the ARRA; see Section 100.130 of this Part.   |
| Impact Aid Formula<br>Grants  | 4864 | Amounts received pursuant to the ARRA; see Section 100.130 of this Part.   |
| Impact Aid Competitive<br>Grants  | 4865 | Amounts received pursuant to the ARRA; see Section 100.130 of this Part.   |
| Qualified Zone<br>Academy Bond Tax<br>Credits                             | 4866 | Amounts received pursuant to the ARRA; see Section 100.130 of this Part.   |
| Qualified School<br>Construction Bond<br>Credits                          | 4867 | Amounts received pursuant to the ARRA; see Section 100.130 of this Part.   |
| Build America Bond<br>Tax Credits   | 4868 | Amounts received pursuant to the ARRA; see Section 100.130 of this Part.   |
| Build America Bond<br>Interest<br>Reimbursement                           | 4869 | Amounts received pursuant to the ARRA; see Section 100.130 of this Part.   |
| ARRA General State<br>Aid – Other<br>Government Services<br>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 –<br>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 –<br>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  |

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|  |      | 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.   |
| English Language Instruction for English Learners and Immigrant Students | 4905 | ESEA, Title III – English Language Instruction for English Learners and Immigrant Students (CFDA 84.365).  |
| Title III – English Language Acquisition                                 | 4909 | ESEA, Title III, Part A – English Language Acquisition Grants (CFDA 84.365).   |
| Refugee Children   | 4915 | Refugee Education Assistance Act of 1980, Refugee and  |

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| School Impact Grants   |      | 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 Program (CFDA 84.196). |
| Title II – Teacher Quality   | 4932 | ESEA, Title II, Part A, Supporting Effective Instruction.   |
| Title II – Teacher Quality   | 4935 | ESEA, Title II, Part A – Supporting Effective Instruction – State Grants.   |
| Federal Charter Schools  | 4960 | ESEA, Title IV, Part C – Expanding Opportunity Through Quality Charter Schools.   |
| 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 | Administrative Outreach<br>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 44 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

**Section 100.TABLE D Expenditure Accounts**

| Label                 | Account Number | Source; Notes  |
|-----------------------|----------------|--|
| <b>INSTRUCTION</b>    | <b>1000</b>    |  |
| Regular K-12 Programs | 1100           | Instructional activities designed primarily for K-12 pupils who do not require special programs such as gifted, vocational, bilingual, or special education. |

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| Charter Schools – Tuition                     | 1115 | Payments to Charter Schools for tuition.  |
| Pre-K Programs                                | 1125 | Instructional activities designed primarily for pupils in pre-kindergarten programs who do not require special programs such as gifted, vocational, bilingual, or special education.  |
| Special Education Programs K-12               | 1200 | Instruction and resource programs required by a student due to his or her disability; includes special services, special materials, and special equipment required by K-12 students as authorized in Article 14 of the School Code [105 ILCS 5/Art. 14].  |
| Special Education Programs Pre-K              | 1225 | Instruction and resource programs required by a student due to his or her disability; includes special services, special materials, and special equipment required by pre-kindergarten students as authorized in Article 14 of the School Code.   |
| Remedial and Supplemental Programs K-12       | 1250 | Supplemental programs to increase the educational opportunities of eligible children in kindergarten and Grades 1-12.   |
| Remedial and Supplemental Programs Pre-K      | 1275 | Supplemental programs to increase the educational opportunities of eligible children in pre-kindergarten.   |
| Adult/Continuing Education Programs           | 1300 | Learning experiences designed to develop knowledge and skills to meet immediate and long-range educational objectives for adults who have not completed or have interrupted their formal schooling. Programs include activities to foster the development of fundamental tools of learning, to prepare for a postsecondary career, to prepare for postsecondary education programs, to upgrade occupational competencies, to prepare for a new or different career, to develop skills and appreciation for special interests, or to enrich the aesthetic qualities of a student's life. |
| Career and Technical Education (CTE) Programs | 1400 | Instruction provided to develop the knowledge, skills, and attitudes needed for employment in an occupational area, including all programs approved in the district's plan for career and technical education; see the Vocational Education Act [105 ILCS 435] and 23 Ill. Adm. Code 254 (Vocational Education).  |
| Interscholastic Programs                      | 1500 | Instructional activities that are not embraced within the regular school term.  |
| Summer School Programs                        | 1600 | Instructional activities that are not embraced within the regular school term.  |

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| Gifted Programs  | 1650 | Special learning experiences for pupils identified as gifted or talented; see Article 14A of the School Code [105 ILCS 5/Art. 14A] and 23 Ill. Adm. Code 227 (Gifted Education).          |
| Driver's Education Programs                                | 1700 | Driver's education instruction provided pursuant to the Driver Education Act [105 ILCS 5/27-24 through 27-24.8] and 23 Ill. Adm. Code 252 (Driver Education).                             |
| Bilingual Programs   | 1800 | Special learning experiences for pupils receiving services pursuant to Article 14C of the School Code [105 ILCS 5/Art. 14C] and 23 Ill. Adm. Code 228 (Transitional Bilingual Education). |
| Truant Alternative & Optional Programs                     | 1900 | Instructional programs provided to students pursuant to Section 2-3.66 of the School Code and 23 Ill. Adm. Code 205 (Truants' Alternative and Optional Education Programs).               |
| Pre-K Programs – Private Tuition                           | 1910 | Payments to private educational facilities.   |
| Regular K-12 Programs – Private Tuition                    | 1911 | Payments to private educational facilities.   |
| Special Education Programs K-12 – Private Tuition          | 1912 | Payments to private educational facilities.   |
| Special Education Programs Pre-K – Private Tuition         | 1913 | Payments to private educational facilities.   |
| Remedial and Supplemental Programs K-12 – Private Tuition  | 1914 | Payments to private educational facilities.   |
| Remedial and Supplemental Programs Pre-K – Private Tuition | 1915 | Payments to private educational facilities.   |
| Adult/Continuing Education Programs – Private Tuition      | 1916 | Payments to private educational facilities.   |
| CTE Programs –   | 1917 | Payments to private educational facilities.   |

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| Private Tuition                                      |             |   |
| Interscholastic Programs – Private Tuition           | 1918        | Payments to private educational facilities.   |
| Summer School Programs – Private Tuition             | 1919        | Payments to private educational facilities.   |
| Gifted Programs – Private Tuition                    | 1920        | Payments to private educational facilities.   |
| Bilingual Programs – Private Tuition                 | 1921        | Payments to private educational facilities.   |
| Truants' Alternative and Optional Education Programs | 1922        | Payments to private educational facilities.   |
| <u>Student Activity Fund Expenditures</u>            | <u>1999</u> | <u>All expenditures associated with Student Activity Fund activities.</u>   |
| <b>TOTAL INSTRUCTION</b>                             | <b>1000</b> | The teaching of pupils or the interaction between teacher and pupils. Included are activities of aides or assistants who assist in the instructional process. Teaching may occur in classrooms or other learning situations such as those involving cocurricular activities, and may be conducted through a medium such as television, radio, telephone, or correspondence. |
| .  |             |   |
| <b>SUPPORT SERVICES</b>                              | <b>2000</b> | Services that provide administrative, technical (e.g., guidance and health), and logistical support to facilitate and enhance instruction. Support services are adjuncts to the fulfillment of the objectives of instruction.   |
| <b>Support Services – Pupils</b>                     | <b>2100</b> | Activities that are designed to assess and improve the wellbeing of pupils and to supplement the teaching process.  |
| Attendance and Social Work Services                  | 2110        | Activities for the improvement of pupils' attendance at school and the performance of school social work activities dealing with the problems of pupils that involve the home, school, and  |

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|   |             | community.   |
| Guidance Services                             | 2120        | Counseling with pupils or parents, consultation with staff members on learning problems, evaluating abilities of pupils, assisting pupils in making educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs.   |
| Health Services                               | 2130        | Physical and mental health services that do not constitute direct instruction. Included are activities that provide pupils with appropriate medical, dental, and nursing services.   |
| Psychological Services                        | 2140        | Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about pupils' behavior, working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests and behavioral evaluation, and planning and managing a program of psychological services, including psychological counseling for pupils, staff, and parents. |
| Speech Pathology and Audiology Services       | 2150        | Activities involving the identification, assessment, and treatment of children with impairments in speech, hearing, and language.  |
| Other Support Services – Pupils               | 2190        | Other support services for pupils not classified in Accounts 2100-2159. Expenditures that may be included are therapists, crossing guards, graduation, student assembly programs, monitors for playgrounds, study halls, etc. (Describe and itemize.)  |
| <b>Total Support Services – Pupils</b>        | <b>2100</b> |  |
| <b>Support Services – Instructional Staff</b> | <b>2200</b> | Activities assisting the instructional staff with the content and process of providing learning experiences for pupils.  |
| Improvement of Instruction Services           | 2210        | Activities for assisting instructional staff in planning, developing, and evaluating the instructional process.  |
| Educational Media Services                    | 2220        | Activities concerned with the use of all teaching and learning resources, including hardware and content materials.  |

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| Assessment and Testing  | 2230            | Activities for the purpose of measuring individual students' achievement.   |
| <b>Total Support Services – Instructional Staff</b>                             | <b>2200</b>     |   |
| <b>Support Services – General Administration</b>                                | <b>2300</b>     | Activities concerned with establishing and administering policy in connection with operating the district.  |
| Board of Education Services   | 2310            | Activities of the elected or appointed body that is vested with responsibility for educational activities in a given district.  |
| Executive Administration Services   | 2320            | Activities associated with the overall management of the district.  |
| Service Area Administrative Services  | 2330            | Activities concerned with supervisory responsibilities for federal programs, special programs, and/or "Title" programs not included in Account 2310 or 2320. When the same individual directs both special programs and other service areas, the services of that individual should be prorated among the relevant areas. |
| ROE Services  | 2340            |   |
| ROE Services  | 2350            |   |
| <del>Tort Immunity Functions</del>  | <del>2360</del> |   |
| Claims Paid from Self-Insurance Fund  | 2361            | <u>Expenditures incurred in accordance with the Local Governmental and Governmental Employees Tort Immunity Act for claims paid from Self-Insurance and paid with funds from the Tort Levy purpose proceeds.</u>  |
| <del>Workers' Compensation or Workers' Occupational Disease Acts Payments</del> | <del>2362</del> |   |
| <del>Unemployment Insurance Act Payments</del>                                  | <del>2363</del> |   |



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| Insurance Payments-<br>(regular<br>or self insurance)  | 2364        |  |
| Risk Management<br>and Claims Services<br>Payments   | 2365        | <u>Risk Management and Claims Service payments contracted to protect school board members against loss due to accident or neglect in accordance the Local Governmental and Governmental Employees Tort Immunity Act and paid with funds from the Tort Levy purpose proceeds. (Payments for employee risk management are charged to the appropriate function for which the salaries were incurred. If the expenditure is paid with Tort Revenue proceeds, the expenditure should be posted to the appropriate function within the Tort Fund.)</u> |
| Judgments or<br>Settlements  | 2366        |  |
| Educational,<br>Inspectional,<br>Supervisory<br>Services Related to<br>Loss Prevention or<br>Reduction | 2367        |  |
| Reciprocal<br>Insurance<br>Payments  | 2368        | 215 ILCS 5/Art. IV.  |
| Legal Services   | 2369        |  |
| Tort Immunity-<br>Functions  | 2370        |  |
| Property Insurance-<br>(Buildings<br>and Grounds)  | 2371        |  |
| Vehicle Insurance<br>(Transportation)  | 2372        |  |
| <b>Total Support<br/>Services – General<br/>Administration</b>   | <b>2300</b> |  |

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| <b>Support Services – School Administration</b>       | <b>2400</b> | Activities concerned with overall administrative responsibility for a single school or a group of schools.  |
| Office of the Principal Services                      | 2410        | Activities concerned with managing a particular school, including the activities of the principal, assistant principals, and other assistants in general supervision of all operations of the school and including clerical staff for these activities.       |
| Other Support Services – School Administration        | 2490        | Activities performed by persons usually classified as department heads or deans within schools and other school administration services that cannot be recorded under Account 2410. (Describe and itemize.)   |
| <b>Total Support Services – School Administration</b> | <b>2400</b> |   |
| <b>Support Services – Business</b>                    | <b>2500</b> |   |
| Direction of Business Support Services                | 2510        | Activities concerned with directing and managing the business services area, such as those usually performed by the office of the chief school business official or business manager.   |
| Fiscal Services                                       | 2520        | Activities concerned with the fiscal operations of the district. This function includes budgeting, receiving and disbursing, bookkeeping, financial accounting, payroll, inventory control, and internal auditing.  |
| Facilities Acquisition and Construction Services      | 2530        | Activities concerned with acquisition of land and buildings, remodeling buildings, construction of buildings and additions to buildings, initial installation or extension of service systems and other built-in equipment, and improvements to sites.        |
| Operation and Maintenance of Plant Services           | 2540        | Activities concerned with keeping the physical plant (i.e., grounds, buildings, and equipment) in an effective and safe working condition. This includes activities aimed at maintaining safety in buildings, on the grounds, and in the vicinity of schools. |

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| Pupil Transportation Services                            | 2550        | Activities concerned with conveying pupils to and from school as provided by Article 29 of the School Code [105 ILCS 5/Art. 29] and 23 Ill. Adm. Code 120 (Pupil Transportation Reimbursement). Includes trips between home and school and trips to school activities.   |
| Food Services  | 2560        | Activities concerned with providing food to pupils and staff in a school or district. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.  |
| Internal Services  | 2570        | Activities concerned with buying, storing, and distributing supplies, furniture, and equipment; those activities concerned with internal duplicating and printing for the school system; and the pickup and transporting of cash from school facilities to the central administrative office or bank for control or deposit. |
| <b>Total Support Services – Business</b>                 | <b>2500</b> |  |
| <b>Support Services – Central</b>                        | <b>2600</b> | Activities, other than general administration, that support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, statistical, and data processing services.   |
| Direction of Central Support Services                    | 2610        | Activities concerned with directing and managing the central support services as a group.  |
| Planning, Research, Development, and Evaluation Services | 2620        | Activities associated with conducting and managing programs of planning, research, development, and evaluation for a school system on a system-wide basis.   |
| Information Services                                     | 2630        | Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or the general public through direct mailing, the various news media, or personal contact.   |

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| Staff Services                          | 2640        | Activities generally performed by the district's personnel office, such as recruiting and placement, staff transfers, in-service training, health services, and staff accounting.   |
| Data Processing Services                | 2660        | Activities concerned with preparing data for storage, sorting data, and retrieving them for reproduction as information for management and reporting.   |
| <b>Total Support Services – Central</b> | <b>2600</b> |   |
| <b>Other Support Services</b>           | <b>2900</b> | Activities of any support service or classification of services, general in nature, that cannot be classified elsewhere in the 2000 series of accounts. (Describe and itemize.)   |
| <b>Total Support Services</b>           | <b>2000</b> |   |
| <b>COMMUNITY SERVICES</b>               | <b>3000</b> | Services provided by the district for the community as a whole or some segment of the community, such as community recreation programs, civic organization activities, public libraries, programs of custody and child care, welfare services, services to nonpublic schools, and home/school services. |
| Direction of Community Services         | 3100        | Activities concerned with directing and managing community services activities.   |
| Community Recreation Services           | 3200        | Activities include organizing and supervising playgrounds, swimming pools, and other recreational programs for the community.   |
| Civic Services                          | 3300        | Services provided in support of civic affairs or organizations, including services for parent-teacher association meetings, public forums and lectures, and for civil defense planning.   |
| Public Library Services                 | 3400        | Activities related to the operation of public libraries by a district, or the provision of library services to the general public through the school's library.   |
| Custody and Child Care Services         | 3500        | Programs for the custodial care of children in residential day schools or child care centers that are not part of, or directly related to, the instructional program and where the attendance of the children is not included in the district's attendance figures.                                     |

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| Welfare Activities Services                               | 3600        | Services for individuals who have been designated as needy by an appropriate governmental entity, including stipends for school attendance; salaries paid to pupils for work performed, whether for the district or for an outside concern; and clothing, food, or other personal needs.   |
| Nonpublic School Pupils' Services                         | 3700        | Services to pupils attending a school established by an agency other than the State, a subdivision of the State, or the federal government, which usually is supported primarily by nonpublic funds. The services include providing instructional services, attendance and social work services, health services, and transportation services for nonpublic school pupils. |
| Home/School Services                                      | 3800        | Services, usually provided in the home, that are designed to provide school readiness training to preschool children and their parents or to help parents provide educational support to their children of school age.   |
| Other Community Services                                  | 3900        | Services provided to the community that cannot be classified elsewhere in the 3000 series of accounts.   |
| <b>TOTAL COMMUNITY SERVICES</b>                           | <b>3000</b> |  |
|   |             |  |
| <b>PAYMENTS TO OTHER DISTRICTS AND GOVERNMENTAL UNITS</b> | <b>4000</b> | All payments to other districts (formerly "Non-programmed Charges").   |
| <b>Payments to Other Governmental Units (In- State)</b>   | <b>4100</b> | Payments to in-state districts, generally for tuition, transportation, and all other services rendered to pupils residing in the paying district. When a nonoperating district pays an operating district for the education of pupils, the nonoperating district records the payments here.  |
| Payments for Regular Programs                             | 4110        | Payments made to districts for services (exclusive of tuition and transfers).  |
| Payments for Special Education Programs                   | 4120        | Payments for special education services other than tuition and transfers.  |

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| Payments for Adult/Continuing Education Programs                 | 4130        | Payments for services related to adult/continuing education programs other than tuition and transfers.  |
| Payments for CTE Programs  | 4140        | Payments for services related to career and technical education programs other than tuition and transfers.  |
| Payments for Other Programs                                      | 4160        | Payments for other programs (describe and itemize).   |
| Payments for Community College Programs                          | 4170        | Payments made to community colleges for services other than tuition and transfers.  |
| Reserved for "On-Behalf" Payments by the State                   | 4180        | Reserved for "on-behalf" payments by the State.   |
| Other Payments to In-State Governmental Units                    | 4190        | Other payments made to in-state governmental units not classified elsewhere in the 4100 series of accounts (e.g., payments to intermediate service centers, regional offices of education, and the State Board of Education). (Describe and itemize.) |
| <b>Subtotal Payments to Other Governmental Units (In- State)</b> | <b>4100</b> | Payments to in-state districts for all services rendered to pupils residing in the paying district, other than tuition and transfers. (Expenditures in this function are not counted in state expenditure totals.)                                    |
| <b>Payments to Other Governmental Units (In-State) – Tuition</b> | <b>4200</b> | Payments for tuition.   |
| Payments for Regular Programs – Tuition                          | 4210        | Payments for tuition related to regular education programs.   |
| Payments for Special Education Programs – Tuition                | 4220        | Payments for tuition related to special education programs.   |

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| Payments for Adult/Continuing Education Programs – Tuition                 | 4230        | Payments for tuition related to adult/continuing education programs.  |
| Payments for CTE Programs – Tuition  | 4240        | Payments for tuition related to career and technical education programs.  |
| Payments for Community College Programs – Tuition                          | 4270        | Payments to community colleges for the cost of tuition.   |
| Payments for Other Programs – Tuition                                      | 4280        | Payments for tuition for other programs (describe and itemize).   |
| Other Payments to In-State Governmental Units – Tuition                    | 4290        | Other tuition payments made to in-state governmental units not classified elsewhere in the 4200 series of accounts (e.g., payments to intermediate service centers, regional offices of education, and the State Board of Education). (Describe and itemize.)                               |
| <b>Subtotal Payments to Other Governmental Units (In- State) – Tuition</b> | <b>4200</b> |   |
| <b>Payments to Other Governmental Units (In- State) – Transfers</b>        | <b>4300</b> | Payments to in-state districts, generally for tuition, transportation, and all other services rendered to pupils residing in the paying district. When a nonoperating district pays an operating district for the education of pupils, the nonoperating district records the payments here. |
| Payments for Regular Programs – Transfers                                  | 4310        | Payments made to districts, generally for tuition, services, and transportation related to regular education programs.  |
| Payments for Special Education Programs – Transfers                        | 4320        | Payments made to districts, generally for tuition, services, and transportation related to special education programs.  |

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| Payments for Adult/Continuing Education Programs – Transfers                | 4330        | Payments made to districts, generally for tuition, services, and transportation related to adult/continuing education programs.  |
| Payments for CTE Programs – Transfers                                       | 4340        | Payments made to districts, generally for tuition, services, and transportation related to career and technical education programs.  |
| Payments for Community College Programs – Transfers                         | 4370        | Payments made to community colleges for the cost of tuition or services provided.  |
| Payments for Other Programs – Transfers                                     | 4380        | Payments made to districts for other programs.   |
| Other Payments to In-State Governmental Units-Transfers                     | 4390        | Other payments made to in-state governmental units not classified elsewhere in the 4300 series of accounts (e.g., payments to intermediate service centers, regional offices of education, and the State Board of Education). (Describe and itemize.)  |
| <b>Subtotal Payments to Other Governmental Units (In-State) - Transfers</b> | <b>4300</b> |  |
| <b>Payments to Other Governmental Units – Out of State</b>                  | <b>4400</b> | Payments to out-of-state districts for services rendered to pupils residing in the paying district, generally for tuition and transportation. When a governmental unit in one state collects money from a nonoperating district for the education of pupils from the nonoperating district and pays it to an operating district in another state, the nonoperating district records the payments here. (These are not counted in national totals of expenditures.) |
| Payments to Other Governmental Units (Out-of- State)                        | 4410        | Payments to out-of-state districts for services rendered to pupils residing in the paying district, generally for tuition and transportation. When a governmental unit in one state collects money from a nonoperating district for the education of pupils from the nonoperating district and pays it to an operating district in another state, the nonoperating district records the payments here. (These are not counted in                                   |



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|   |             | national totals of expenditures.) (Describe and itemize.)  |
| Payments to Other Governmental Units (Out-of- State) – Tuition      | 4420        | Payments to out-of-state districts for services rendered to pupils residing in the paying district, generally for tuition and transportation. When a governmental unit in one state collects money from a nonoperating district for the education of pupils from the nonoperating district and pays it to an operating district in another state, the nonoperating district records the payments here. (These are not counted in national totals of expenditures.) (Describe and itemize.) |
| Payments to Other Governmental Units (Out-of-State) – Transfers     | 4430        | Payments to out-of-state districts for services rendered to pupils residing in the paying district, generally for tuition and transportation. When a governmental unit in one state collects money from a nonoperating district for the education of pupils from the nonoperating district and pays it to an operating district in another state, the nonoperating district records the payments here. (These are not counted in national totals of expenditures.) (Describe and itemize.) |
| <b>Subtotal Payments to Other Governmental Units (Out-of-State)</b> | <b>4400</b> |  |
| <b>TOTAL PAYMENTS TO OTHER DISTRICTS AND GOVERNMENTAL UNITS</b>     | <b>4000</b> |  |
|   |             |  |
| <b>DEBT SERVICE</b>   | <b>5000</b> | Servicing of the district's debts.   |
| Debt Service – Interest on Short-Term Debt                          | 5100        |  |
| Tax Anticipation Warrants   | 5110        |  |

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| Tax Anticipation Notes   | 5120        |                       |
| Corporate Personal Property Replacement Tax Anticipation Notes | 5130        |                       |
| State Aid Anticipation Certificates                            | 5140        |                       |
| Other Interest on Short-Term Debt                              | 5150        |                       |
| <b>Total Debt Service Interest – Short-Term Debt</b>           | <b>5100</b> |                       |
| <b>Debt Service – Interest on Long-Term Debt</b>               | <b>5200</b> |                       |
| Teachers'/Employees' Orders                                    | 5210        |                       |
| General Obligation Bonds                                       | 5220        |                       |
| Tort Bonds   | 5230        |                       |
| Capital Appreciation Bonds                                     | 5240        |                       |
| Revenue Bonds  | 5250        |                       |
| Other Bonds  | 5260        |                       |
| Capital Leases, Installment Purchase Agreements                | 5270        |                       |
| ISBE Loans   | 5280        |                       |
| Other Interest on Long-Term Debt                               | 5290        | Describe and itemize. |

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| <b>Total Debt Service – Interest on Long-Term Debt</b>            | <b>5200</b> |                       |
| <b>Debt Service - Payment of Principal on Long-Term Debt</b>      | <b>5300</b> |                       |
| Teachers'/Employees' Orders                                       | 5310        |                       |
| General Obligation Bonds  | 5320        |                       |
| Tort Bonds  | 5330        |                       |
| Capital Appreciation Bonds  | 5340        |                       |
| Revenue Bonds   | 5350        |                       |
| Other Bonds   | 5360        |                       |
| Capital Leases, Installment Purchase Agreements                   | 5370        |                       |
| ISBE Loans  | 5380        |                       |
| Other Principal on Long-Term Debt                                 | 5390        | Describe and itemize. |
| <b>Total Debt Service -Payment of Principal on Long-Term Debt</b> | <b>5300</b> |                       |
| <b>Debt Service Other – Short-Term Debt Principal</b>             | <b>5400</b> | Describe and itemize. |

(Source: Amended at 44 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)