

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

PART 100

REQUIREMENTS FOR ACCOUNTING, BUDGETING,
FINANCIAL REPORTING, AND AUDITING

Section

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

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

SOURCE: Old Part repealed at 10 Ill. Reg. 20507, effective December 2, 1986; new Part adopted at 31 Ill. Reg. 14874, effective October 19, 2007; amended at 32 Ill. Reg. 16439, effective September 24, 2008; emergency amendment at 33 Ill. Reg. 6313, effective April 17, 2009, for a maximum of 150 days; emergency expired September 13, 2009; emergency amendment at 33 Ill. Reg. 12589, effective August 26, 2009, for a maximum of 150 days; amended at 33 Ill. Reg. 16728, effective November 23, 2009; emergency amendment at 34 Ill.

Reg. 15489, effective September 22, 2010, for a maximum of 150 days; amended at 35 Ill. Reg. 2259, effective January 20, 2011; emergency amendment at 36 Ill. Reg. 5624, effective March 21, 2012, for a maximum of 150 days; amended at 36 Ill. Reg. 12623, effective July 18, 2012; emergency amendment at 39 Ill. Reg. 3146, effective February 11, 2015, for a maximum of 150 days; amended at 39 Ill. Reg. 9982, effective June 30, 2015; emergency amendment at 39 Ill. Reg. 12398, effective August 20, 2015, for a maximum of 150 days; amended at 40 Ill. Reg. 1931, effective January 6, 2016; expedited correction at 40 Ill. Reg. 12470, effective January 6, 2016; amended at 42 Ill. Reg. 5875, effective March 15, 2018; amended at 44 Ill. Reg. 9150, effective May 12, 2020; amended at 49 Ill. Reg. 14518, effective October 29, 2025.

Section 100.10 Purpose and Applicability

This Part establishes requirements for school districts' budgets and accounts as required by Section 2-3.27 of the School Code. Beginning with Fiscal Year 2009, the requirements of this Part shall apply to each Illinois school district and to each cooperative or joint agreement established pursuant to Section 10-22.20a, 10-22.31, 10-22.31a, or 10-22.31b of the School Code [105 ILCS 5/10-22.20a, 10-22.31, 10-22.31a, or 10-22.31b], as well as to other recipients of State or federal funding through the State Board of Education, as applicable pursuant to the relevant grant agreements. For purposes of this Part, the term "district" includes each of these entities as applicable.

Section 100.20 Definitions

"ALN" means Assistance Listing Number available on the U.S. General Services Administration's website at <https://sam.gov/>.

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

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

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

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

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

retains its appearance and character through use; and

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

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

"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.

"Code" means the School Code [105 ILCS 5].

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

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

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

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

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

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

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

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

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

"Fiduciary funds" means funds received from an independent, outside source in which the school board is acting in an administrative capacity. The school board, superintendent, or any district employee shall not have any right of approval for how the funds are spent or raised, nor shall they have direct financial involvement in the funds, as determined under Governmental Accounting Standards Board Statement No. 84 (GASB 84). The district shall have fiduciary responsibility for these funds, but does not have any control over the funds. "Fiduciary funds" includes an outside, independent scholarship fund in which the district has no authority to decide how the funds are attained or awarded.

"GASB 84" means the Governmental Accounting Standards Board Statement No. 84.

"Generally accepted governmental auditing standards" means the "Standards for Audit of Government Organizations, Programs, Activities and Functions" (2024) published by the Comptroller General of the United States and accessible at <https://www.gao.gov/yellowbook>.

"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" or "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 school board, superintendent, or district 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 49 Ill. Reg. 14518, effective October 29, 2025)

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);
 - 2) balance sheet accounts (see Table B);
 - 3) revenue sources (see Table C);
 - 4) expenditure purposes or functions (see Table D); and
 - 5) expenditure objects (see Table F).
- 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. School boards are encouraged to use dimensions for locations (four-digit school code from RCDTS number), source of funds for expenditure lines (revenue account code), program subcodes (FRIS subcode), and program year delineators (01 odd / 02 even).
- e) Beginning on July 1, 2020, the Tort Immunity and Judgement Fund (Tort Fund) is open to all expenditure accounts under this Part and their applicable object numbers. Expenditures charged to the Tort Fund 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 (see Section 100). The total expenditures on this

Schedule must reconcile with the total expenditures reported for the Tort Fund, which is reflected in the expenditure section of the Annual Financial Report (see Section 100.100).

(Source: Amended at 49 Ill. Reg. 14518, effective October 29, 2025)

Section 100.40 Types of Funds, Basis of Accounting, and Recognition of Transactions

- a) Each school board shall establish general, special revenue, capital project, debt service, permanent, enterprise, internal service, pension and employee benefit trust, investment trust, agency, and private-purpose funds, as applicable to the district's circumstances and the basis of accounting used.
- b) Pursuant to Section 10-17 of the Code, each school board may use either a cash basis or an accrual basis of accounting.
- c) When the accrual basis is used:
 - 1) Property taxes for the budget year that are levied on or before the last Tuesday in December shall be shown as a receivable on the balance sheet as of January 1 and recorded as revenue if received, or reasonably expected to be received, on or before August 31. Property taxes that are receivable after August 31 but not yet received shall be treated and reported as revenue. Property taxes levied after the last Tuesday in December but prior to June 30 of the fiscal year shall be shown as a receivable as of the date of the levy and recorded as revenue.
 - 2) Evidence-based funding payments for the months of June and July of a fiscal year shall be treated as revenue received in that fiscal year, provided that the payments are received prior to August 31 following the end of the fiscal year.
 - 3) Pass-through grants shall be treated as revenues if the recipient exercises administrative or financial control over the program in question. If the recipient serves only as a cash conduit, the pass-through grant shall be accounted for in an agency fund.

(Source: Amended at 49 Ill. Reg. 14518, effective October 29, 2025)

Section 100.50 Intra-Fund and Inter-Fund Transactions

- a) Interest
 - 1) Interest earned on taxes or bonds shall be treated in accordance with the applicable provisions of Sections 10-22.14, 10-22.44, 17-2.2a, 17-2.3, 17-2.11, and 20-5 of the Code, the Illinois Pension Code [40 ILCS 5], and the Local Governmental and Governmental Employees Tort Immunity Act.
 - 2) Interest earned on State grants shall be treated in accordance with the provisions of the Illinois Grant Funds Recovery Act [30 ILCS 705].
 - 3) Interest earned on federal grant funds shall be treated in accordance with the relevant federal regulations.
 - 4) Unless otherwise provided by statute or specified by board resolution adopted prior to June 30 of a fiscal year, interest earnings shall be added to and become part of principal as of June 30 of the fiscal year.
- b) Premiums on bonds shall be treated in accordance with the provisions of Section 10-22.14 of the School Code.
- c) Loans from the Working Cash Fund to any other fund are subject to the provisions of Sections 20-4 and 20-5 of the Code, while any other loans between or among funds are subject to the provisions of Section 10-22.33 of the Code.
- d) Permanent Inter-Fund Transfers
 - 1) When revenues or other sources of funds are pledged to pay debt service on any long-term debt, the moneys shall be transferred into the Debt Service Fund.
 - 2) When revenues or other sources of funds are pledged to pay for a capital project or acquisition, the moneys shall be transferred into the Capital Projects Fund, except in case of acquisition of any equipment that must be financed from the transportation fund pursuant to Section 17-8 of the Code.
 - 3) The Working Cash Fund may be either abated or abolished in accordance with the procedures specified in Sections 20-8 and 20-10 of the Code.
 - 4) All other inter-fund transfers shall be accomplished in accordance with the applicable provisions of Section 17-2A of the Code.

(Source: Amended at 49 Ill. Reg. 14518, effective October 29, 2025)

Section 100.60 Capital Assets and Depreciation

- a) In order to account for capital assets properly, each school board shall adopt a capitalization threshold.
- b) For purposes of calculating per capita costs under Section 18-3 of the School Code [105 ILCS 5/18-3], the depreciation allowance shall include both depreciable capital assets and non-capitalized equipment.
- c) Unless otherwise required by state or federal law or regulation, useful lifetimes and annual depreciation rates for various classes of capital assets and non-capitalized equipment shall be based on the following schedule.

Classification	Estimated Useful Lifetime	Annual Depreciation Rate
Works of Art and Historical Treasures	Permanent	None
Land	Permanent	None
Permanent Buildings	50 Years	2%
Temporary Buildings	20 Years	5%
Improvements other than Buildings (Infrastructure)	20 Years	5%
Equipment (Three-Year Schedule)	3 Years	33 1/3%
Equipment (Five-Year Schedule)	5 Years	20%
Equipment (Ten-Year Schedule)	10 Years	10%
Construction in Progress	Not Applicable	0%
Non-Capitalized Equipment	10 Years	10%

Section 100.70 Revolving Funds

The requirements of this Section shall apply to revolving funds and petty cash funds established by a school board pursuant to Section 10-20.19(2) of the School Code [105 ILCS 5/10-20.19(2)].

- a) Each resolution shall establish the school board's policy as to the amounts and types of payments that shall be made from the fund, state the amount at which the fund shall be established, designate a custodian of the fund, and require that the fund be maintained in compliance with Section 10-20.19 of the School Code and all other applicable statutes.
- b) In the case of a petty cash fund:
 - 1) The resolution shall also authorize a check in the amount of the fund to be drawn payable to the designated custodian.
 - 2) Each disbursement shall be approved by the signature of a person other than the custodian.
 - 3) Each petty cash voucher shall be pre-numbered and each shall be accounted for as having been used, voided, or unused. Each petty cash voucher shall also provide for the signature of the person to whom cash is paid.
 - 4) The custodian shall attach to each petty cash voucher the receipt for the disbursement made and shall note the proper expenditure account code or provide sufficient descriptive information to allow assignment of the correct code.
 - 5) When the larger part of the cash on hand has been disbursed, the custodian shall take the paid petty cash vouchers to the person authorized to prepare and issue checks so that the fund can be replenished.
- c) In the case of any revolving fund other than a petty cash fund:
 - 1) The resolution shall also provide that the fund shall be maintained in a bank.
 - 2) The total of all checks written since the last reimbursement plus the bank balance for the checking account shall equal the amount set aside for the revolving fund.

- 3) No check shall be issued without presentation of pre-approved documentation for the expenditure, such as a signed voucher, a completed and approved travel request, an approved purchase requisition, an order, or an invoice. The record for each check written shall include the expense account code or sufficient descriptive information to allow assignment of the correct code.
 - 4) At regular intervals, the revolving fund shall be reimbursed up to its original amount. The check written for this reimbursement shall be included on the school board's monthly listing of bills, charging the appropriate expenditure accounts and indicating the recipient and explanation for each revolving fund check that was issued.
- d) If a school board has obtained and issued credit cards or procurement cards for the use of board members, the superintendent, or other district employees or officials to pay certain job-related expenses or to make purchases on behalf of the board or district or any student activity funds, or for purposes that would otherwise be addressed through a conventional revolving fund, then the board shall adopt a written credit card policy that at least:
- 1) identifies the allowable types of purchases;
 - 2) provides for the issuing bank to block the cards' use at unapproved merchants;
 - 3) limits the amount a card-holder can charge in a single purchase or within a given month;
 - 4) provides specific guidelines on purchases via telephone, fax, and the Internet;
 - 5) indicates the consequences for unauthorized purchases;
 - 6) requires card-holders to sign a statement affirming that they are familiar with the board's credit card policy;
 - 7) requires review and approval of purchases by someone other than the card-holder or user;
 - 8) requires submission of original receipts to document purchases;

- 9) forbids the use of a card to make purchases in a manner contrary to the requirements of Section 10-20.21 of the School Code [105 ILCS 5/10-20.21]; and
- 10) indicates how financial or material rewards or rebates are to be accounted for and treated.

(Source: Amended at 32 Ill. Reg. 16439, effective September 24, 2008)

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 Code.

- 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 amounts received and disbursed and the assets on hand;
 - 5) appoint a treasurer, bonded in accordance with Section 8-2 of the Code, who will be the custodian of the fund's assets and perform the duties listed in subsection (c) of this Section;
 - 6) determine whether the treasurer will be authorized to invest any of the fund's assets;
 - 7) designate depositories for cash and any investments;
 - 8) determine the method of distribution of earnings from investments, if any;
 - 9) determine whether, and under what circumstances, loans may be transacted between funds;
 - 10) 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
 - 11) 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 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 Code or invest them in 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 school board's policy.
- d) If the school 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 school board's administrative involvement with the student activity funds, for financial statement reporting purposes and in accordance with GASB 84, the board must report the student activity funds as a part of the Educational Fund (see Table A) and must report a budgeted line item for these revenues and expenditures as part of its annual financial reporting and budget. 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 (e) must be for all student activity funds combined. A detailed budget for each individual activity account is not required for budgeting and annual financial reporting.

- 2) The revenue line item would be account number 1799 (Student Activity Revenues).
- 3) The expenditure line item would be account number 1999 (Student Activity Expenditures), object account number 600 (Other Objects).

(Source: Amended at 44 Ill. Reg. 9150, effective May 12, 2020)

Section 100.85 Fiduciary Funds

The requirements of this Section apply to fiduciary funds established by 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:
 - A) solely from the district's own-source revenues; or
 - B) from government-mandated, non-exchange transactions or voluntary non-exchange transactions, with the exception of pass-through grants for which 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:
 - i) administered through a trust in which the district itself is not a beneficiary; or
 - ii) 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.
 - C) The assets are:
 - i) for the benefit of organizations or other governmental entities that are not part of the district; and
 - ii) not derived from the district provision of goods or services to those organizations.

- b) The district has fiduciary responsibility for the funds under subsection (a), but does not have any control over the funds, including how the funds are spent. The school 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 Code, who must be the custodian of the fund's assets and perform the duties listed in subsection (g);
 - 5) designate depositories for cash and any investments; and
 - 6) obtain from the outside entity the names and contact information for 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 Code or invest them in 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 available on hand to cover them;
 - 5) reconcile monthly the bank and investment balances with the fund's liabilities;

- 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. 9150, effective May 12, 2020)

Section 100.90 Submission of Budgets and Deficit Reduction Plans

Each school board, including the board of education of a district organized under Article 34 of the School Code [105 ILCS 5/Art. 34], shall annually submit its adopted budget to the State Superintendent of Education, using a format provided by the State Superintendent, within 30 days after adopting the budget or by October 31, whichever occurs sooner. The budget shall be accompanied by a deficit reduction plan, prepared using a format provided by the State Superintendent, if one is required under Section 17-1 of the School Code [105 ILCS 5/17-1].

- a) If amendments to a balanced budget result in an unbalanced budget, the school board shall prepare and adopt a deficit reduction plan and submit it along with the amended budget to the State Superintendent within 30 days after adoption.
- b) If the annual audit reveals that a budget would have been unbalanced if it had been properly amended, the school board shall submit a deficit reduction plan within 30 days after the board's acceptance of the audit report.

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 2-3.27, 3-15.1, 10-17, 10-20.21, 17-1, and 18-3 of the Code, as well as information required for federal reports pursuant to 34 CFR 75.560 and 75.561, and by Circular 87 and Circular 21 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;
 - 6) a schedule of capital assets and depreciation;
 - 7) a schedule of long-term debt;
 - 8) a schedule of short-term debt;
 - 9) a schedule of expenditures related to the determination of the indirect cost rate;
 - 10) a schedule of restricted local tax levies and selected revenue sources;
 - 11) a schedule of tort immunity expenditures, as required by Section 9-103 of the Local Governmental and Governmental Employees Tort Immunity Act;
 - 12) a report on shared services or outsources, as required by Section 17-1.1 of the Code;
 - 13) a "budget-to-actual" comparison schedule; and
 - 14) a schedule of other payments.

- b) The annual financial report of each joint agreement and each school district shall include the aggregate total opening and closing balances and annual activity for all student activity accounts.
- c) The annual financial report of each joint agreement and school district will include the aggregate total closing balances for all fiduciary funds.
- d) 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.
- e) 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
 - 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.
- f) The annual financial report of a school district subject to Article 34 of the Code shall provide the level of detail called for in Section 34-43.1(E) of the Code.
- g) Each school district and joint agreement shall:
 - 1) confirm that the annual financial report has been reviewed by the district superintendent or chief administrator, as applicable; and
 - 2) for a Class IIB school district, confirm that a copy of the annual financial report has been provided to the township treasurer for review.
- h) Each school district and joint agreement shall electronically submit the completed and signed limitation of administrative costs worksheet, a corrective action plan as required under Section 100.110(d), and any other required signature pages.
- i) Auditors shall upload each Annual Financial Report in Excel format along with additional required documents in pdf format through the electronic submission portal.

(Source: Amended at 49 Ill. Reg. 14518, effective October 29, 2025)

Section 100.110 Annual Audit Requirements

Pursuant to Section 2-3.17a of the Code, audits of regional offices of education and intermediate service centers are the responsibility of the Auditor General. Each annual audit of any other entity subject to this Part shall be conducted in accordance with generally accepted governmental auditing standards, and each audit report shall state that the audit was performed in accordance with those standards.

- a) **Joint Agreements and Class I or Class IIA School Districts**
The scope of each audit performed with respect to a joint agreement or a Class I or Class IIA school district shall encompass at least:
 - 1) all funds established by the school board, including any revolving or petty cash funds (see Section 100.70 of this Part);
 - 2) all student activity funds (see Section 100.80 of this Part);
 - 3) the statements and schedules described in Section 100.100(a)(1)-(14) of this Part;
 - 4) compliance with applicable laws and regulations; and
 - 5) review and testing of the internal control structure.
- b) **Class IIB School Districts**
 - 1) The scope of each audit performed with respect to a Class IIB school district shall encompass at least:
 - A) all funds established by the school board;
 - B) the statements and schedules described in Section 100.100(a)(1)-(14) of this Part;
 - C) compliance with applicable laws and regulations; and
 - D) review and testing of the internal control structure.
 - 2) If the scope of an audit does not include all the district's revolving funds and student activity funds, the school board shall secure a separate audit of these funds, which shall be performed in accordance with generally accepted government auditing standards.

- c) In determining the adequacy of audits, the State Superintendent of Education shall consider:
- 1) the qualifications of the individual who prepared the audit report;
 - 2) whether the responsible auditor has affirmed that the audit was performed in accordance with the applicable standards;
 - 3) whether the scope of the audit conforms to the requirements of subsection (a) or (b) of this Section, as applicable;
 - 4) whether the audit report submitted covers the entire scope of the audit, as reflected in the engagement letter;
 - 5) whether the audit report includes a signed opinion and notes, provided that, if the opinion rendered is other than unqualified, the report shall include a written explanation of the qualifications or disclaimer; and
 - 6) whether the report includes an audit questionnaire completed and signed by the individual or firm who conducted the audit.
- d) Each school district and joint agreement shall provide a corrective action plan for each item marked on the audit questionnaire page of the Annual Financial Report.

(Source: Amended at 49 Ill. Reg. 14518, effective October 29, 2025)

Section 100.120 Provisions Related to Debt

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

(Source: Amended at 33 Ill. Reg. 16728, effective November 23, 2009)

Section 100.130 Requirements Specific to Funds Received Pursuant to the American Recovery and Reinvestment Act of 2009 (ARRA), the Education Jobs Fund Program (Ed Jobs), the Race to the Top Program, and the Preschool Expansion Grant Program

This Section applies only to funds received pursuant to P.L. 111-5, the American Recovery and Reinvestment Act of 2009, the Race to the Top Program, P.L. 111-226, which authorizes the Education Jobs Fund Program, and P.L. 113-76, which authorizes the Preschool Development Grant – Preschool Expansion Grant Program (i.e., "Preschool Expansion").

- a) Accounting; Treatment of Funds
 - 1) Records of expenditures shall identify the source of the ARRA, Ed Jobs, Race to the Top, or Preschool Expansion funds by using the account numbers set forth in Table C of, as well as the applicable funds, functions, and object classes, using the account numbers set forth in Tables A, D, and F, respectively.
 - 2) ARRA General State Aid funds received in account number 4850 or 4870 (see Table C) may be deposited into any fund other than the Working Cash Fund and may be spent for any lawful purpose, except as limited by Section 14003 of the ARRA. That Section prohibits a local education agency from using Education Stabilization funds for:
 - A) payment of maintenance costs;
 - B) stadiums or other facilities used primarily for athletic contests, exhibitions, or other events for which admission is charged to the general public;
 - C) purchasing or upgrading vehicles;
 - D) improvements to stand-alone facilities whose purpose is not the education of children, including facilities housing central office administration, operations, or logistical support functions; or
 - E) school modernization, renovation, or repair that is inconsistent with State law.
 - 3) No Education Stabilization funds or Government Services funds may be used to provide financial assistance to students to attend private elementary or secondary schools, unless the funds are used to provide special education and related services to children with disabilities as

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

- 4) Funds received under any other account number in the range from 4851 through 4880, 4901 and 4902 shall be expended only for the purposes authorized by the relevant federal law, regulations, and guidance.
- 5) No Race to the Top funds may be used for the costs associated with the administration of any statewide summative assessment that may be incurred by a school district (e.g., substitutes, monitoring, preparation) nor for any of the items listed in subsections (a)(2)(B) through (E).

b) Budgeting

Each local education agency intending to spend ARRA funds during Fiscal Year 2009, or Ed Jobs funds in Fiscal Year 2011, Race to the Top funds in Fiscal Year 2012, or Preschool Expansion Funds in Fiscal Year 2015 and thereafter shall amend its budget as necessary, pursuant to the provisions of Section 17-1 of the School Code [105 ILCS 5/17-1] and shall submit the amended budget to the State Superintendent of Education pursuant to Section 100.90. Subsequent annual budgets shall address the receipt and disbursement of ARRA or Ed Jobs funds as provided in Section 17-1 and applicable federal regulations and guidance.

c) Financial Reporting

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

d) Auditing

- 1) The receipt and disbursement of ARRA, Ed Jobs, Race to the Top, or Preschool Expansion funds shall be subject to the audit requirements of Section 100.110. In addition to the other applicable requirements of Section 100.110, the scope of each audit shall include the schedule of receipts and disbursements required under subsection (c).
- 2) Each local education agency receiving ARRA, Ed Jobs, Race to the Top, or Preschool Expansion funds shall review its amended budget to determine whether its increased expenditure of federal funds will make the

agency subject to the audit requirements of OMB Circular A-133
(available at www.whitehouse.gov/omb/circulars/index.html) and, if so,
shall maintain records accordingly.

(Source: Amended at 39 Ill. Reg. 9982, effective June 30, 2015)

Section 100.TABLE A Classification of Funds

Label	Account Number	Notes; Source
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]
Restricted Student Activity Fund (Sub-Education Fund)	11	This is a sub-fund within the Education Fund to account for Student Activity Funds in accordance with GASB 84.
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 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 and 40 ILCS 5/ 21-110 and 21-110.1]

SUBTITLE A

SUBCHAPTER c

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, 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.
Long-Term Debt Accounts or Fund Groups	97	This group of accounts records all the district's outstanding bonds and other long-term debt.
Fiduciary Fund or Fund Group	99	These funds may include 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]

(Source: Amended at 49 Ill. Reg. 14518, effective October 29, 2025)

Section 100.TABLE B Balance Sheet Accounts

Label	Account Number	Notes
ASSETS		
CURRENT ASSETS	100	
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.
INVESTMENTS	120	
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 Investments	122	The excess of the amount paid for securities over the face value that has not yet been amortized.
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.

SUBTITLE A

SUBCHAPTER c

Student Activity Cash and Investments	126	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.
TAXES RECEIVABLE	130	
Taxes Receivable	131	The uncollected portion of taxes levied, including any interest or penalties that may be accrued. 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.
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.
OTHER RECEIVABLES	160	
Loans Receivable	161	Amounts that have been loaned to persons or organizations, as permitted by statute.

SUBTITLE A

SUBCHAPTER c

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.
INVENTORIES	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).
PREPAID ITEMS	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.
OTHER CURRENT ASSETS	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.
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.

SUBTITLE A

SUBCHAPTER c

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.

CAPITAL ASSETS	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.

SUBTITLE A

SUBCHAPTER c

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 Improvements	231	Buildings and additions that are properly classified as real estate.
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. Special assessments against the district for capital improvements such as streets, curbs, and drains are also recorded here.

SUBTITLE A

SUBCHAPTER c

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 – 10-Year Schedule	253	All other capitalized equipment not included in the 3-year or 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.

BUDGETING ACCOUNTS AND OTHER DEBITS	300	
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SUBTITLE A

SUBCHAPTER c

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 SERVICE FUNDS	340	This account designates the amount of assets available in a debt service fund for the retirement of general long-term debt.
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.

LIABILITIES		
CURRENT LIABILITIES	400	
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.
OTHER PAYABLES	430	
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).

SUBTITLE A

SUBCHAPTER c

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.
CONTRACTS PAYABLE	440	
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 improvements.
Construction Contracts Payable	443	Amounts due on contracts for construction of building structures and other improvements.
BONDS PAYABLE	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.
LOANS PAYABLE	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	Lease obligations that are due within one year.
Interest Payable	463	Interest due within one year.
SALARIES AND BENEFITS PAYABLE	470	
Accrued Salaries and Benefits	471	Expenses incurred during the current accounting period but not payable until a subsequent accounting period.
PAYROLL DEDUCTIONS AND WITHHOLDINGS	480	

SUBTITLE A

SUBCHAPTER c

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.
DEFERRED REVENUES AND OTHER CURRENT LIABILITIES	490	
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 Fiduciary Funds 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.

SUBTITLE A

SUBCHAPTER c

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.

LONG-TERM LIABILITIES	500	
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.
Lease Obligations	531	Amounts remaining to be paid on 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 Liabilities	590	Other long-term liabilities not provided for elsewhere.

BUDGETING ACCOUNTS AND OTHER CREDITS	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.

SUBTITLE A

SUBCHAPTER c

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.
FUND BALANCES AND FUND NET ASSETS	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.
Reserved Fund Balance for Student Activity Funds	715	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)
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.

SUBTITLE A

SUBCHAPTER c

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 49 Ill. Reg. 14518, effective October 29, 2025)

Section 100.TABLE C Revenue Accounts

Label	Account Number	Source; Notes
RECEIPTS/REVENUE FROM LOCAL SOURCES	1000	
AD VALOREM TAXES	1100	
Educational Purposes Levy	1110	105 ILCS 5/17-2 and 17-3.
Operations and Maintenance Purposes Levy	1111	105 ILCS 5/17-5.
Bond and Interest Purposes Levy	1112	105 ILCS 5/17-9.
Transportation Purposes Levy	1113	105 ILCS 5/17-4.
Municipal Retirement Purposes Levy	1114	40 ILCS 5/7-171.
Working Cash Purposes Levy	1115	105 ILCS 5/20-3.
Public Building Commission Rent Levy	1116	50 ILCS 20/18.
Capital Improvement Purposes Levy	1117	105 ILCS 5/17-2 and 17-2.3.
Fire Prevention & Safety Purposes Levy	1118	105 ILCS 5/17-2.11.
Emergency Financial Assistance Levy	1119	105 ILCS 5/1B-8 and 1F-62.
Tort Immunity/Judgment Purposes Levy	1120	745 ILCS 10/9-109.
Leasing Purposes Levy	1130	105 ILCS 5/17-2.2c.
Special Education Purposes levy	1140	105 ILCS 5/ 17-2.2a.
FICA and Medicare Only Levies	1150	Social Security taxes and the employer's share of Medicare Only payments; 40 ILCS 5/21-110, 110.1.
Area Vocational Construction Purposes Levy	1160	105 ILCS 5/17-2.4.
Summer School Purposes Levy	1170	105 ILCS 5/17-2 and 17-2.1.
Other Tax Levies	1190	Taxes received from other tax levies not specifically identified (describe and itemize).
PAYMENTS IN LIEU OF TAXES	1200	
Mobile Home Privilege Tax	1210	
Payments from Local Housing Authorities	1220	
Corporate Personal Property Replacement Taxes	1230	Amounts received to replace personal property tax revenues lost.
Other Payments in Lieu of Taxes	1290	
TUITION	1300	
Total Regular Tuition	1310	Amounts received for pupils attending the district's regular schools; 105 ILCS 5/10-20.12a.

SUBTITLE A

SUBCHAPTER c

Regular Tuition from Pupils or Parents (In-State)	1311	
Regular Tuition from Other Districts (In-State)	1312	
Regular Tuition from Other Sources (In-State)	1313	
Regular Tuition from Other Sources (Out-of-State)	1314	
Total Summer School Tuition	1320	Amounts received for pupils attending summer school.
Summer School Tuition from Pupils or Parents (In-State)	1321	
Summer School Tuition from Other Districts (In-State)	1322	
Summer School Tuition from Other Sources (In-State)	1323	
Summer School Tuition from Other Sources (Out-of-State)	1324	
Total CTE Tuition	1330	Amounts received for pupils attending career and technical education programs.
CTE Tuition from Pupils or Parents (In-State)	1331	
CTE Tuition from Other Districts (In-State)	1332	
CTE Tuition from Other Sources (In-State)	1333	
CTE Tuition from Other Sources (Out-of-State)	1334	
Total Special Education Tuition	1340	Amounts received for pupils attending special education programs.
Special Education Tuition from Pupils or Parents (In-State)	1341	
Special Education Tuition from Other Districts (In-State)	1342	
Special Education Tuition from Other Sources (In-State)	1343	
Special Education Tuition from Other Sources (Out-of-State)	1344	
Total Adult Tuition	1350	Amounts received for pupils attending adult/continuing education programs.
Adult Tuition from Pupils or Parents (In-State)	1351	
Adult Tuition from Other Districts (In-State)	1352	
Adult Tuition from Other Sources (In-State)	1353	

SUBTITLE A

SUBCHAPTER c

Adult Tuition from Other Sources (In-State)	1354	
TRANSPORTATION FEES	1400	
Total Regular Transportation Fees	1410	Amounts received for transporting pupils to and from school and school activities (regular school day).
Regular Transportation Fees from Pupils or Parents (In-State)	1411	
Regular Transportation Fees from Other Districts (In-State)	1412	
Regular Transportation Fees from Other Sources (In-State)	1413	
Regular Transportation Fees from Co-curricular Activities (In-State)	1415	
Regular Transportation Fees from Other Sources (Out-of-State)	1416	
Total Summer School Transportation Fees	1420	Amounts received for transporting pupils to and from summer school.
Summer School Transportation Fees from Pupils or Parents (In-State)	1421	
Summer School Transportation Fees from Other LEAs (In-State)	1422	
Summer School Transportation Fees from Other Sources (In-State)	1423	
Summer School Transportation Fees from Other Sources (Out-of-State)	1424	
Total CTE Transportation Fees	1430	Amounts received for transporting pupils to and from career and technical education classes.
CTE Transportation Fees from Pupils or Parents (In-State)	1431	
CTE Transportation Fees from Other Districts (In-State)	1432	
CTE Transportation Fees from Other Sources (In-State)	1433	
CTE Transportation Fees from Other Sources (Out-of-State)	1434	
Total Special Education Transportation Fees	1440	Amounts received for transporting pupils to and from special education programs.
Special Education Transportation Fees from Pupils or Parents (In-State)	1441	
Special Education Transportation Fees from Other Districts (In-State)	1442	
Special Education Transportation Fees from Other Sources (In-State)	1443	

SUBTITLE A

SUBCHAPTER c

Special Education Transportation Fees from Other Sources (Out-of-State)	1444	
Total Adult Transportation Fees	1450	Amounts received for transporting pupils to and from adult/continuing education programs.
Adult Transportation Fees from Pupils or Parents (In-State)	1451	
Adult Transportation Fees from Other Districts (In-State)	1452	
Adult Transportation Fees from Other Sources (In-State)	1453	
Adult Transportation Fees from Other Sources (Out-of-State)	1454	
EARNINGS ON INVESTMENTS	1500	
Interest on Investments	1510	
Gain or Loss on Sale of Investments	1520	Gains or losses realized from the sale of bonds.
Unrealized Gain/Loss on Investments	1530	
FOOD SERVICE	1600	
Sales to Pupils – Lunch	1611	
Sales to Pupils – Breakfast	1612	
Sales to Pupils – A la Carte	1613	
Sales to Pupils – Other	1614	
Sales to Adults	1620	Amounts received from adults for sale of food products and services.
Other Food Service	1690	Amounts received from local sources for other food service activities.
DISTRICT/SCHOOL ACTIVITY INCOME	1700	
Admissions – Athletic	1711	Amounts received from school-sponsored athletic events.
Admissions – Other	1719	Amounts received from admissions to all other school-sponsored events except athletics (describe and itemize).
Fees	1720	Amounts received from pupils for fees such as towel fees, locker fees, and equipment fees (excludes transportation).
Book Store Sales	1730	
Other District/School Activity Revenue	1790	All other revenue from district or school activities not otherwise specified.
Student Activity Fund Revenue	1799	All revenue from student activity fund activities.
TEXTBOOK INCOME	1800	
Rentals – Regular Textbooks	1811	
Rentals – Summer School Textbooks	1812	

SUBTITLE A

SUBCHAPTER c

Rentals – Adult/Continuing Education Textbooks	1813	
Rentals – Other	1819	Describe and itemize.
Total Textbook Rentals	1820	105 ILCS 5/10-22.25, 105 ILCS 5/28-8.
Sales – Regular Textbooks	1821	
Sales – Summer School Textbooks	1822	
Sales – Adult/Continuing Education Textbooks	1823	
Sales – Other	1829	
Textbooks Other	1890	Textbook revenues not provided for elsewhere in the 1800 series of accounts.
OTHER LOCAL REVENUES	1900	
Rentals	1910	Amounts received for rental of school property, real or personal.
Contributions and Donations from Private Sources	1920	Amounts received from a philanthropic foundation, private individual, or private organization for which no repayment or special service to the contributor is expected.
Impact Fees from Municipal or County Governments	1930	Amounts received from a city, town, village, or county government from impact fees assessed in accordance with local ordinances.
Services Provided to Other Districts	1940	Amounts received for services other than tuition and transportation services (e.g., data processing, purchasing, maintenance, accounting, cleaning, consulting, guidance).
Refund of Prior Years' Expenditures	1950	A refund of an expenditure charged to a prior fiscal year's budget.
Payments of Surplus Moneys from TIF Districts	1960	Amounts received from distributions from Tax Increment Financing districts.
Drivers' Education Fees	1970	105 ILCS 5/27-24.2.
Proceeds from Vendors' Contracts	1980	Proceeds received pursuant to contracts between the district and various vendors.
School Facility Occupation Tax Proceeds	1983	Amounts received from distributions of School Facility Occupation Tax proceeds.
Payment from Other Districts	1991	Amounts representing a district's share of special education or career and technical education building costs.
Sale of Vocational Projects	1992	Amounts representing gain from the sale of vocational projects.
Other Local Fees	1993	Amounts assessed or received from local sources for district programs not classified elsewhere (describe and itemize).
Other Local Revenues	1999	Amounts received from local sources not provided for elsewhere in the 1000 series of accounts (describe and itemized).

SUBTITLE A

SUBCHAPTER c

FLOW-THROUGH RECEIPTS/REVENUE FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	
FLOW-THROUGH REVENUE FROM STATE SOURCES	2100	State revenues that can be further subdivided to account for individual grants.
FLOW-THROUGH REVENUE FROM FEDERAL SOURCES	2200	Federal revenues that can be further subdivided to account for individual grants.
OTHER FLOW-THROUGH REVENUE	2300	Other revenues that can be further subdivided to account for individual grants (describe and itemize).
RECEIPTS/REVENUE FROM STATE SOURCES	3000	
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).
Reorganization Incentives – Certified Salary	3020	105 ILCS 5/11E-135(d).
Reorganization Incentives – Feasibility Studies	3021	Amounts received pursuant to appropriations for this purpose.
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 – Orphanage – Individual	3120	105 ILCS 5/14-7.03.
Special Education – Orphanage – Summer	3130	105 ILCS 5/14-7.03.
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.

SUBTITLE A

SUBCHAPTER c

CTE – Other	3299	Amounts received pursuant to other appropriations (describe and itemize).
Evidence-Based Funding Bilingual Education	3305	Revenue is not recorded for this function; however, it can be used as a source of funds code to track expenditures per 105 ILCS 5/14C-12.
State Free Lunch and Breakfast	3360	105 ILCS 125/2.
School Breakfast Initiative	3365	105 ILCS 125/2.5.
Driver Education	3370	105 ILCS 5/27-24.2.
Adult Education (from ICCB)	3410	Amounts received from the Community College Board; 105 ILCS 405.
Adult Education – Other	3499	Amounts received pursuant to other appropriations (describe and itemize).
Transportation – Regular/Vocational	3500	105 ILCS 5/29-5.
Transportation – Special Education	3510	105 ILCS 5/14-13.01(b).
Transportation – ROE Bus Driver Training	3520	105 ILCS 5/3-14.23.
Transportation – Other	3599	Amounts received pursuant to other appropriations (describe and itemize).
Learning Improvement – Change Grants	3610	105 ILCS 5/2-3.25, 2-3.63, and 2-3.64a-5.
National Board Certification	3651	105 ILCS 5/21B-65.
Truants' Alternative and Optional Education	3695	105 ILCS 5/2-3.66.
Regional Safe Schools	3696	105 ILCS 5/13A-8.
Early Childhood – Block Grant	3705	105 ILCS 5/1C-2 and 2-3.71.
ROE/ISC Operations	3730	Amounts received pursuant to 105 ILCS 5/2-3.62, 3-14.23, and 18-6.
ROE Supervisory Expense	3745	Amounts received pursuant to 105 ILCS 5/18-6.
Chicago 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.
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.

SUBTITLE A

SUBCHAPTER c

School Infrastructure – Maintenance Projects	3925	105 ILCS 230/5-100.
Regular Orphanage Tuition (18-3)	3950	105 ILCS 5/18-3.
Tax Equivalent Grants	3955	105 ILCS 5/18-4.4.
After-School Programs – Mentoring & Student Support	3960	Amounts received pursuant to appropriation.
Advanced Placement Classes	3961	105 ILCS 302.
Arts Education	3962	105 ILCS 5/2-3.65a.
Grants to Local Governments, Community Organizations, Not-for-Profit Organizations, and Educational Facilities	3963	Amounts received pursuant to appropriations.
ISBE Special Purpose Trust Fund	3970	105 ILCS 5/2-3.127a.
Class Size Reduction Pilot Project	3981	105 ILCS 5/2-3.136.
Teacher Mentoring Pilot Project	3982	105 ILCS 5/21A-25.
The "Grow Your Own" Teacher Education Initiative	3983	110 ILCS 48.
Education of Homeless Children and Youth State Grant Program	3984	105 ILCS 45.
Children's Mental Health Partnership	3990	405 ILCS 49/15.
State "On-behalf" Payments	3998	Reserved for on-behalf payments by the State.
Emergency Financial Assistance Grant	3999	105 ILCS 5/1B-8.
Temporary Relocation Expense Grant	3999	105 ILCS 5/2-3.77.
Other Restricted Revenue from State Sources	3999	Amounts received pursuant to other appropriations (describe and itemize).
RECEIPTS/REVENUE FROM FEDERAL SOURCES	4000	
Federal Impact Aid	4001	ESEA Title VIII - Impact Aid (ALN 84.041).
Other Unrestricted Grants-In-Aid Received Directly from the Federal Government	4009	Amounts received pursuant to other unrestricted appropriations; describe and itemize.
Total Unrestricted Grants Received Directly from the Federal Government	4010	
Head Start	4045	Community Opportunities, Accountability, Training, and Educational Services Act of 1998, Title I (ALN 93.600).
Construction (Impact Aid)	4050	ESEA, Title VIII (Impact Aid – Facilities Maintenance) (ALN 84.040).
Magnet	4060	ESEA, Title V, Part C (Magnet Schools Assistance) (ALN 84.165).

SUBTITLE A

SUBCHAPTER c

Other Restricted Grants-In-Aid Received Directly from the Federal Government	4090	Amounts received pursuant to other restricted appropriations; describe and itemize.
Total Restricted Grants Received Directly from the Federal Government	4095	
TOTAL GRANTS RECEIVED DIRECTLY FROM THE FEDERAL GOVERNMENT	4099	Amounts received pursuant to other appropriations.
Title V – Flexibility and Accountability	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 (ALN 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 (ALN 10.553).
National School Lunch Program	4210	Child Nutrition Act – National School Lunch Program (ALN 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 (ALN 10.553).
Summer Food Service Admin/Program	4225	Child Nutrition Act – Summer Food Service Program for Children (ALN 10.559).
Child Care Commodity/SFS 13-Adult Day Care	4226	Child Nutrition Act – Child Care and Adult Food Service Program (ALN 10.558).
SAE Nutrition Ed. Loan/TNT	4227	Child Nutrition Act of 1966 (42 USC 1771 et seq.) – (ALN 10.574).
Fresh Fruit and Vegetables	4240	Child Nutrition – Cash Payments.
Child Nutrition Commodity/Salvage	4250	Child Nutrition Act of 1966 (ALN 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 (ALN 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-Risk – State program (ALN 84.013).

SUBTITLE A

SUBCHAPTER c

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 (ALN 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 (ALN 84.013).
Title I – Improving the Academic Achievement of the Disadvantaged	4331	ESEA, Title I, Part A (ALN 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 (ALN 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 – 21 st Century	4421	ESEA, Title IV, Part B – 21 st Century Community Learning Centers (ALN 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 (ALN 84.173).
Federal Special Education Preschool Discretionary	4605	IDEA, Part B – Preschool (ALN 84.173).
Federal Special Education – IDEA Flow-Through/Low Incident	4620	IDEA, Part B (ALN 84.027).
Federal Special Education – IDEA Room and Board	4625	IDEA, Part B (ALN 84.027).
Federal Special Education – IDEA Discretionary	4630	IDEA, Part B (ALN 84.027).
Federal Special Education – IDEA – Part D – Improvement	4631	IDEA, Part D – State Program Improvement Grants for Children with Disabilities (ALN 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 (ALN 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 (ALN84.048A).

SUBTITLE A

SUBCHAPTER c

CTE – Perkins – DHS Ed	4740	Carl D. Perkins Career and Technical Education Act of 2006 – Corrections or Institutions (ALN 84.048A).
CTE – Perkins – Secondary	4745	Carl D. Perkins Career and Technical Education Act of 2006 – Secondary (ALN 84.048A).
CTE – Perkins Title II – Tech Prep	4770	Carl D. Perkins Career and Technical Education Act of 2006 – Title II - Tech Prep (ALN 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 (ALN 84.002).
Qualified Zone Academy Bond Tax Credits	4866	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
Qualified School Construction Bond Credits	4867	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
Build America Bond Tax Credits	4868	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
Build America Bond Interest Reimbursement	4869	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
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 (ALN 84.365).
Title III – English Language Acquisition	4909	ESEA, Title III, Part A – English Language Acquisition Grants (ALN 84.365).
Refugee Children School Impact Grants	4915	Refugee Education Assistance Act of 1980, Refugee and Entrant Assistance Discretionary Grants (ALN 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 (ALN 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.

SUBTITLE A

SUBCHAPTER c

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 (ALN 84.368).
Grant for State Assessments and Related Activities	4982	ESSA Grants for State Assessments and Related Activities, Title VI, Part A, Subpart I (CFDA 84.369).
Medicaid Matching Funds – Administrative Outreach	4991	Social Security Act, Title XIX – Medicaid Matching – Administrative Outreach (ALN 93.778).
Medicaid Matching Funds – Fee-for-Service Program	4992	Social Security Act, Title XIX – Medicaid Matching – Fee for Service Programs (ALN 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 49 Ill. Reg. 14518, effective October 29, 2025)

Section 100.TABLE D Expenditure Accounts

Label	Account Number	Source; Notes
INSTRUCTION	1000	
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.
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.

SUBTITLE A

SUBCHAPTER c

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	Cocurricular activities that supplement the regular instructional program, such as athletics, band, chorus, and speech.
Summer School Programs	1600	Instructional activities that are not embraced within the regular school term.
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.

SUBTITLE A

SUBCHAPTER c

CTE Programs – Private Tuition	1917	Payments to private educational facilities.
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.
Student Activity Fund Expenditures	1999	All expenditures associated with Student Activity Fund activities.
TOTAL INSTRUCTION	1000	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.
SUPPORT SERVICES	2000	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.
Support Services – Pupils	2100	Activities that are designed to assess and improve the well-being 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 community.

SUBTITLE A

SUBCHAPTER c

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.)
Total Support Services – Pupils	2100	

Support Services – Instructional Staff	2200	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.
Assessment and Testing	2230	Activities for the purpose of measuring individual students' achievement.

SUBTITLE A

SUBCHAPTER c

Total Support Services – Instructional Staff	2200	
Support Services – General Administration	2300	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	
Claims Paid from Self-Insurance Fund	2361	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.
Risk Management and Claims Services Payments	2365	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.)
Total Support Services – General Administration	2300	
Support Services – School Administration	2400	Activities concerned with overall administrative responsibility for a single school or a group of schools.

SUBTITLE A

SUBCHAPTER c

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.)
Total Support Services – School Administration	2400	

Support Services – Business	2500	Activities concerned with accounting, purchasing, paying, transporting, exchanging, and maintaining goods and services for the district, including internal business services for operating all schools.
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.
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.

SUBTITLE A

SUBCHAPTER c

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.
Total Support Services – Business	2500	

Support Services – Central	2600	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.
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.
Total Support Services – Central	2600	

SUBTITLE A

SUBCHAPTER c

Other Support Services	2900	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.)
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TOTAL SUPPORT SERVICES	2000	
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COMMUNITY SERVICES	3000	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.
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.

SUBTITLE A

SUBCHAPTER c

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.
TOTAL COMMUNITY SERVICES	3000	

PAYMENTS TO OTHER DISTRICTS AND GOVERNMENTAL UNITS	4000	All payments to other districts (formerly "Non-programmed Charges").
Payments to Other Governmental Units (In-State)	4100	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.
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.

SUBTITLE A

SUBCHAPTER c

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.)
Subtotal Payments to Other Governmental Units (In-State)	4100	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.)

Payments to Other Governmental Units (In-State) – Tuition	4200	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.
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.)
Subtotal Payments to Other Governmental Units (In-State) – Tuition	4200	

Payments to Other Governmental Units (In-State) – Transfers	4300	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.
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SUBTITLE A

SUBCHAPTER c

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.
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.)
Subtotal Payments to Other Governmental Units (In-State) – Transfers	4300	
Payments to Other Governmental Units – Out of State	4400	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.)

SUBTITLE A

SUBCHAPTER c

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 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.)
Subtotal Payments to Other Governmental Units (Out-of-State)	4400	

TOTAL PAYMENTS TO OTHER DISTRICTS AND GOVERNMENTAL UNITS	4000	
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DEBT SERVICE	5000	Servicing of the district's debts.
Debt Service – Interest on Short-Term Debt	5100	
Tax Anticipation Warrants	5110	

SUBTITLE A

SUBCHAPTER c

Tax Anticipation Notes	5120	
Corporate Personal Property Replacement Tax Anticipation Notes	5130	
State Aid Anticipation Certificates	5140	
Other Interest on Short-Term Debt	5150	
Total Debt Service Interest – Short-Term Debt	5100	

Debt Service – Interest on Long-Term Debt	5200	
Teachers'/Employees' Orders	5210	
General Obligation Bonds	5220	
Tort Bonds	5230	
Capital Appreciation Bonds	5240	
Revenue Bonds	5250	
Other Bonds	5260	
Leases, Installment Purchase Agreements	5270	
ISBE Loans	5280	
Other Interest on Long-Term Debt	5290	Describe and itemize.
Total Debt Service – Interest on Long-Term Debt	5200	

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

Total Debt Service – Payment of Principal on Long-Term Debt	5300	
Debt Service Other – Short- Term Debt Principal	5400	Describe and itemize.

(Source: Amended at 49 Ill. Reg. 14518, effective October 29, 2025)

Section 100.TABLE E "Sources and Uses" Accounts; Miscellaneous

Label	Account Number	Description
SOURCES OF FUNDS	7000	
Transfers from Various Funds	7100	
Abolishment or Abatement of Working Cash Fund	7110	The transfer to the Educational Fund when the Working Cash Fund is abolished or abated. [105 ILCS 5/20-8, 20-9]
Permanent Transfer of Working Cash Fund Interest	7120	The permanent transfer of interest from the Working Cash Fund. [105 ILCS 5/20-5]
Permanent Transfer Among Funds	7130	The permanent transfer among funds. [105 ILCS 5/17-2A]
Permanent Transfer of Interest	7140	The permanent transfer of interest. [105 ILCS 5/10-22.44]
Transfer from Capital Projects to O & M Fund	7150	The transfer of bond proceeds remaining in the Debt Service Fund to the Operations and Maintenance Fund. [105 ILCS 5/10-22.14]
Transfer of Excess FP & S Tax & Interest Proceeds	7160	The transfer of tax proceeds remaining in the Fire Prevention and Safety Fund. [105 ILCS 5/17-2.11]
Transfer of Excess FP & S Bond & Interest Proceeds	7170	The transfer of bond proceeds remaining in the Fire Prevention and Safety Fund. [105 ILCS 5/17-2.11]
Proceeds from the Sale of Bonds	7200	
Principal on Bonds Sold	7210	Amounts received from the sale of bonds representing principal.
Premiums on Bonds Sold	7220	Amounts received from the sale of bonds representing a premium.
Accrued Interest on Bonds Sold	7230	Amounts received from the sale of bonds representing accrued interest.
Sale or Compensation for Loss of Fixed Assets	7300	

SUBTITLE A

SUBCHAPTER c

Sale of Equipment	7310	Amounts received for the sale of equipment or other personal property (but not land or buildings).
Sale of Buildings or Grounds	7320	Amounts received for the sale of land or buildings.
Compensation for Loss of Fixed Assets	7330	Amounts received as compensation for the loss of capital assets.

Transfers from Other Funds to Pay Principal on Capital Leases	7400	
Taxes Pledged to Pay Principal on Leases	7410	Amounts received from transfers of taxes pledged to pay principal on leases.
Grants & Reimbursements Pledged to Pay Principal on Leases	7420	Amounts received from transfers of grants and reimbursements pledged to pay principal on leases.
Other Revenues Pledged to Pay Principal on Leases	7430	Amounts received from other revenues pledged to pay principal on leases.
Fund Balance Transfers Pledged to Repay Debt	7440	Amounts received from transfers of other fund balances pledged to pay principal on capital leases.

Transfers from Other Funds to Pay Interest on Leases	7500	
Taxes Pledged to Pay Interest on Capital Leases	7510	Amounts received from taxes pledged to pay interest on capital leases.
Grants & Reimbursements Pledged to Pay Interest on Leases	7520	Amounts received from grants and reimbursements pledged to pay interest on leases.
Other Revenues Pledged to Pay Interest on Leases	7530	Amounts received from transfers from other revenues pledged to pay interest on leases.
Fund Balance Transfers Pledged to Pay Interest on Leases	7540	Amounts received from fund balance transfers pledged to pay interest on leases.

Transfers from Other Funds to Pay Principal on Revenue Bonds	7600	
Taxes Pledged to Pay Principal on Revenue Bonds	7610	Taxes pledged to pay principal on revenue bonds.

SUBTITLE A

SUBCHAPTER c

Grants & Reimbursements Pledged to Pay Principal on Revenue Bonds	7620	Grants and reimbursements pledged to pay principal on revenue bonds.
Other Revenues Pledged to Pay Principal on Revenue Bonds	7630	Other revenues pledged to pay principal on revenue bonds.
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	7640	Fund balance transfers pledged to pay principal on revenue bonds.

Transfers from Other Funds to Pay Interest on Revenue Bonds	7700	
Taxes Pledged to Pay Interest on Revenue Bonds	7710	Taxes pledged to pay interest on revenue bonds.
Grants & Reimbursements Pledged to Pay Interest on Revenue Bonds	7720	Grants and reimbursements pledged to pay interest on revenue bonds.
Other Revenues Pledged to Pay Interest on Revenue Bonds	7730	Other revenues pledged to pay interest on revenue bonds.
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	7740	Fund balance transfers pledged to pay interest on revenue bonds.

Transfers from Other Funds for Capital Projects	7800	
Taxes Transferred to Pay for Capital Projects	7810	Taxes transferred to pay for capital projects.
Grants & Reimbursements Transferred for Capital Projects	7820	Grants and reimbursements pledged to pay for capital projects.
Other Revenues Transferred for Capital Projects	7830	Other revenues pledged to pay for capital projects.
Fund Balance Transfers for Capital Projects	7840	Fund balance transfers pledged to pay for capital projects.

ISBE Loan Proceeds	7900	
Charter School Revolving Loan	7903	Charter School Revolving Loan Program.
Technology Loan Program	7910	Technology Loan Program.

SUBTITLE A

SUBCHAPTER c

Transportation Start-up Loan	7920	Transportation Start-up Loan.
Temporary Emergency Relocation Loan	7930	Temporary Emergency Relocation Loan.
Emergency Financial Assistance Loan	7940	Emergency Financial Assistance Loan from ISBE or the Illinois Finance Authority.
Other ISBE Loan	7950	Other loan from ISBE.
Other Sources of Funds Not Classified Elsewhere	7990	Describe and itemize.

USES OF FUNDS	8000	
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Transfers to Various Funds	8100	Permanent transfers made from one fund to another fund, as authorized in the School Code and approved by the school board. These transfers are made with no expectation of repayment.
Abolishment or Abatement of Working Cash Fund	8110	The transfer to the Educational Fund when the Working Cash Fund is abolished or abated. [105 ILCS 5/20-8, 20-9]
Permanent Transfer of Working Cash Fund Interest	8120	The permanent transfer of interest to the Educational, the Operations and Maintenance, and the Transportation Funds from the Working Cash Fund. [105 ILCS 5/20-5]
Permanent Transfer Among Funds	8130	The permanent transfer to the Operations and Maintenance Fund of monies in restricted amounts by districts meeting certain conditions. [105 ILCS 5/17-2A]
Permanent Transfer of Interest	8140	Permanent transfer of interest. [105 ILCS 5/10-22.44]
Transfer from Capital Projects to O & M Fund	8150	The transfer of bond proceeds remaining in the Capital Projects Fund to the Operations and Maintenance Fund after the purposes for which the bonds have been issued have been accomplished and paid in full. [105 ILCS 5/10-22.14]
Transfer of Excess FP & S Tax & Interest Proceeds	8160	The transfer of tax proceeds remaining in the Fire Prevention and Safety Fund to the Operations and Maintenance Fund after the purposes for which the taxes were levied have been accomplished and paid in full. [105 ILCS 5/17-2.11]

SUBTITLE A

SUBCHAPTER c

Transfer of Excess FP & S Bond & Interest Proceeds	8170	The transfer of bond proceeds remaining in the Fire Prevention and Safety Fund to the Debt Service Fund after the purposes for which the bonds were levied have been accomplished and paid in full. [105 ILCS 5/10-22.14]
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Transfers to Debt Service Fund to Pay Principal on Leases	8400	Permanent transfers made to the Debt Service Fund to make principal payments on leases.
Taxes Pledged to Pay Principal on Leases	8410	Permanent transfer of tax receipts to the Debt Service Fund to make principal payments on leases.
Grants & Reimbursements Pledged to Pay Principal on Leases	8420	Permanent transfer of grants or reimbursements to the Debt Service Fund to make principal payments on leases.
Other Revenues Pledged to Pay Principal on Leases	8430	Permanent transfer of other revenues to the Debt Service Fund to make principal payments on leases.
Fund Balance Transfers Pledged to Pay Principal on Leases	8440	Permanent transfer of fund balances to the Debt Service Fund to make principal payments on leases.

Transfers to Debt Service Fund to Pay Interest on Leases	8500	Permanent transfers made to the Debt Service Fund to make interest payments on leases.
Taxes Pledged to Pay Interest on Leases	8510	Permanent transfer of tax receipts to the Debt Service Fund to make interest payments on leases.
Grants & Reimbursements Pledged to Pay Interest on Leases	8520	Permanent transfer of grants or reimbursements to the Debt Service Fund to make interest payments on leases.
Other Revenues Pledged to Pay Interest on Leases	8530	Permanent transfer of other revenues to the Debt Service Fund to make interest payments on leases.
Fund Balance Transfers Pledged to Pay Interest on Leases	8540	Permanent transfer of fund balances to the Debt Service Fund to make interest payments on leases.

Transfers to Debt Service Fund to Pay Principal on Revenue Bonds	8600	Permanent transfers made to the Debt Service Fund to make principal payments on revenue bonds.
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SUBTITLE A

SUBCHAPTER c

Taxes Pledged to Pay Principal on Revenue Bonds	8610	Permanent transfer of tax receipts to the Debt Service Fund to make principal payments on revenue bonds.
Grants & Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	Permanent transfer of grants or reimbursements to the Debt Service Fund to make principal payments on revenue bonds.
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	Permanent transfer of other revenues to the Debt Service Fund to make principal payments on revenue bonds.
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	Permanent transfer of fund balances to the Debt Service Fund to make principal payments on revenue bonds.
Transfers to Debt Service Fund to Pay Interest on Revenue Bonds	8700	Permanent transfers made to the Debt Service Fund to make interest payments on revenue bonds.
Taxes Pledged to Pay Interest on Revenue Bonds	8710	Permanent transfer of tax receipts to the Debt Service Fund to make interest payments on revenue bonds.
Grants & Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	Permanent transfer of grants or reimbursements to the Debt Service Fund to make interest payments on revenue bonds.
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	Permanent transfer of other revenues to the Debt Service Fund to make interest payments on revenue bonds.
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	Permanent transfer of fund balances to the Debt Service Fund to make interest payments on revenue bonds.
Transfers to Capital Projects Fund for Capital Projects	8800	Permanent transfers made to the Capital Projects Fund to pay for capital projects.
Taxes Transferred to Pay for Capital Projects	8810	Permanent transfer of tax receipts to the Capital Projects Fund to pay for capital projects.
Grants & Reimbursements Pledged to Pay for Capital Projects	8820	Permanent transfer of grants or reimbursements to the Capital Projects Fund to pay for capital projects.
Other Revenues Pledged to Pay for Capital Projects	8830	Permanent transfer of other revenue to the Capital Projects Fund to pay for capital projects.
Fund Balance Transfers Pledged to Pay for Capital Projects	8840	Permanent transfer of fund balances to the Capital Projects Fund to pay for capital projects.

SUBTITLE A

SUBCHAPTER c

Transfers to Debt Service Fund to Pay Principal on ISBE Loans	8910	Permanent transfers made to the Debt Service Fund to pay ISBE for various loans.
Technology Loan Program	8911	Permanent transfers made to the Debt Service Fund to pay ISBE for technology loans.
Transportation Start-up Loan	8912	Permanent transfers made to the Debt Service Fund to pay ISBE for transportation start-up loans.
Temporary Emergency Relocation Loan	8913	Permanent transfers made to the Debt Service Fund to pay ISBE for emergency relocation loans.
Emergency Financial Assistance Loan	8914	Permanent transfers made to the Debt Service Fund to pay ISBE for emergency financial assistance loans.
Other ISBE Loan	8915	Permanent transfers made to the Debt Service Fund to pay ISBE for other ISBE loans.
Other Uses of Funds Not Classified Elsewhere	8990	Other miscellaneous financing uses that cannot be classified elsewhere in the 8000 series of accounts. Describe and itemize.

OTHER ECONOMIC RESOURCES	9000	
QZAB Tax Credits	9100	
E-rate Transactions	9200	
Donated Food Commodities	9300	
Other Miscellaneous Accounts	9900	

(Source: Amended at 49 Ill. Reg. 14518, effective October 29, 2025)

Section 100.TABLE F Expenditure Object Accounts

Label	Account Number	Description
Salaries	100	Amounts paid to permanent, temporary, or substitute employees on the district's payroll. This includes gross salary for personal service rendered while on the payroll of the district.
Employee Benefits	200	Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are over and above it. Payments such as fringe benefits, while not paid directly to the employees, nevertheless are a part of the cost (to the applicable functional areas). These types of costs are not considered a cost to the board of education function and should not all be charged to one area. These costs apply to the same function number as the cost of the applicable salary.
Retirement	210	Amounts paid by the district for employees' retirement.
Teachers Retirement	211	Amounts paid by the district to the Illinois Teachers' Retirement System (TRS) for certified employees.
Municipal Retirement	212	Amounts paid as the employer's share to the Illinois Municipal Retirement Fund (IMRF) for noncertificated employees' retirement.
FICA (Social Security)	213	Amounts paid as the employer's share of federal insurance contributions for applicable certificated and noncertificated employees' Social Security.
Medicare Only	214	Amounts paid as the employer's share of Medicare Only contributions for employees who do not contribute to FICA but are required by law to contribute the Medicare Only portion of FICA.
One-Time TRS Early Retirement	215	Amount paid as the employer's portion of the early retirement contribution required by Sections 16-133.2, 133.4, and 133.5 of the Illinois Pension Code [40 ILCS 5/16-133.2, 133.4, and 133.5].
"On-Behalf" Payments	216	Payments made by the State or other government on behalf of the district that benefit active employees of the district.
Insurance	220	Employer's share paid by the district.
Life Insurance	221	Employer's share paid by the district for life insurance.

SUBTITLE A

SUBCHAPTER c

Medical Insurance	222	Employer's share paid by the district for medical insurance.
Dental Insurance	223	Employer's share paid by the district for dental insurance.
Tuition Reimbursement	230	Amount reimbursed by the district to an employee qualifying based upon the district's policy.
Other Employee Benefits	231	Employee benefits other than those in the 200 series of object codes and not including termination benefits.
Unemployment Compensation	232	Amounts paid by the district to provide unemployment compensation for its employees.
Workers' Compensation	233	Amounts paid by the district to provide workers' compensation insurance for its employees.
Health Benefits	234	Amounts paid by the district for health insurance not included above for its current or retired employees.
Purchased Services	300	Amounts paid for personal services rendered by personnel who are not on the district's payroll, and other services the district may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired results.
Professional & Technical Services	310	Services that, by their nature, can be performed only by persons with specialized skills and knowledge.
Professional Services – Administrative	311	Services provided in support of various policymaking and managerial activities of the district, such as management consulting activities oriented to general governance, business and financial management of the district, and school management support activities.
Professional Employee Training & Development Services	312	Services supporting the professional development of district personnel, including instructional and administrative employees. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (either at district facilities or off-site), and other expenditures associated with training or professional development by third-party vendors. All expenditures should be captured in this account, regardless of the type or intent of the training course or professional development activity.
Food-Processing Costs	313	Services performed by persons or organizations that result in the conversion of donated foods into a different food product or the repackaging of donated foods.

SUBTITLE A

SUBCHAPTER c

Professional Services – Instructional	314	Services provided in support of instructional programs or activities. Included would be counseling and guidance services, library and media support services, curriculum improvement services, and any other contracted services related to the enhancement of the teaching or instructional process.
Food – Contracted	315	Services provided by a commercial enterprise or a nonprofit organization to manage any aspect of the school food service.
Data Processing/Statistical Services	316	Services performed by persons or organizations to provide data processing or statistical data. This category includes special services for data processing, programming services, analysis, tabulations, or similar work.
Audit/Financial Services	317	Services performed for the school board by auditors, accountants, or auditing or financial services firms.
Legal Services	318	Services rendered in connection with providing counseling and legal services to the school board.
Other Professional & Technical Services	319	Services that are professional or technical in nature and have not been classified above, such as athletic officials and service charges on long-term debt.
Property Services	320	Services purchased to operate, repair, maintain, and rent property owned or used by the district. These services are performed by persons other than district employees.
Sanitation Services	321	Expenditures for garbage collection, trash removal, and exterminating services.
Cleaning Services	322	Services purchased to provide cleaning or laundry services and snow removal.
Rentals	325	Expenditures for leasing or renting supplies, land, buildings, and equipment for either temporary or long-range use by the district. This includes rental of buses and other vehicles operated by the district, leases of data processing equipment, lease-purchase arrangements, and similar rental agreements. Costs for single agreements covering equipment as well as operators are not included here, but are considered in Accounts 320-322.
Subscription-based Information Technology Arrangements (SBITAs)	326	Expenditures related to contracts that convey control of the right to use a vendor's information technology software, alone or in combination with tangible capital assets, as specified in the contract for a period of time. Expenditures may include Software as a Service, and Data Warehouse as Service.

SUBTITLE A

SUBCHAPTER c

Other Property Services	329	Property services purchased and not classified elsewhere in the 320 series of accounts. Describe and itemize.
Transportation Services	330	Expenditures for transporting children to school and official travel of district employees.
Pupil Transportation	331	Expenditures to persons or agencies for the purpose of transporting children to school. These include those expenditures to individuals who transport themselves or their own children or to those children for reimbursement of transportation expenses on a public carrier.
Travel	332	Expenditures for transportation, meals, hotel, and other expenses associated with traveling or business for the district. Payments for "per diem" in lieu of reimbursements for subsistence (room and board) also are charged here.
Other Transportation Services	339	Transportation services other than those classified elsewhere in the 330 series of accounts. Describe and itemize.
Communications	340	Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and electronic communication as well as postage machine rental and postage.
Advertising	350	Expenditures for printed or broadcast announcements in professional periodicals and newspapers or by way of radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment sales, and sale of other objects. (Costs for professional fees for advertising or public relation services are not recorded here but are charged to Professional Services.)
Printing & Binding	360	Expenditures for job printing and binding, usually according to the district's specifications. This includes the design and printing of forms and posters, as well as printing and binding of district publications. (Preprinted standard forms are not charged here, but are recorded under Supplies and Materials (400 series of accounts).)
Water/Sewer Service	370	Expenditures to a utility company for water and sewage services.

SUBTITLE A

SUBCHAPTER c

Insurance (Other than Employee Benefits)	380	Insurance purchased to protect school board members against loss due to accident or neglect. Expenditures for all types of insurance, including liability insurance, property insurance, bond premiums, vehicle insurance, pupil transportation insurance, workers' compensation insurance, and unemployment compensation insurance. (Payments for insurance such as health, life, and dental are employee benefits and are charged under the 200 series of accounts.)
Other Purchased Services	390	Expenditures for all other purchased services not captured elsewhere in the 300 series of accounts, such as election judges.
Supplies & Materials	400	Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.
General Supplies	410	Expenditures for all supplies for the operation of a district, including workbooks, freight, and cartage.
Textbooks	420	Expenditures for prescribed books that are purchased for pupils or groups of pupils and resold or furnished free to them. This category includes the cost of textbook binding or repairs, as well as the net amount of textbooks that are purchased to be resold or rented.
Library Books	430	Expenditures for regular or incidental purchases of library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books. The initial purchase of books for a new school library or any materials acquisitions involving an expansion of the library are recorded under Capital Outlay (500 series of accounts).
Periodicals	440	Expenditures for periodicals and newspapers for general use. A periodical is defined as any publication appearing at regular intervals of less than a year and continuing for an indefinite period.

SUBTITLE A

SUBCHAPTER c

Warehouse Inventory Adjustment	450	Expenditures that are the result of a deficit, usually found in an audit or count of items held in a store or warehouse inventory. Expenditures for the purchase of these items are generally debited to an asset account, "Inventory of Supplies", and are charged to the proper appropriation as they are requisitioned. Only a loss should be charged to this account.
Energy	460	Expenditures for energy costs, including electricity, gas, oil, coal, gasoline, and other services or supplies related to energy or utility costs from a private utility service or public supply company. Included are the transportation costs involved in securing these products or services.
Bottled Gas	461	Expenditures for bottled gas, such as propane gas received in tanks.
Oil	462	Expenditures for bulk oil normally used for heating purposes.
Coal	463	Expenditures for coal normally used for heating purposes.
Gasoline	464	Expenditures for gasoline purchased in bulk or periodically from a gasoline service station or supplier.
Natural Gas	465	Expenditures for gas utility services from a private or public utility company.
Electricity	466	Expenditures for electric services from a private or public utility company.
Other Energy Costs	469	Other energy supplies and/or utility costs not identified elsewhere in the 460 series of accounts. Describe and itemize.
Software	470	Expenditures for the purchase of computer software supplies.
Other Supplies & Materials	490	Expenditures for all other supplies and materials not included elsewhere in the 400 series of accounts. Describe and itemize.
Capital Outlay	500	Expenditures for the acquisition of fixed assets or additions to fixed assets. These are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, additional equipment, and replacement of equipment.
Works of Art and Historical Treasures	510	Individual items or collections of items that are of artistic or cultural importance. These are non-depreciable assets.

SUBTITLE A

SUBCHAPTER c

Land	520	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	521	This account reflects the acquisition value of land owned by the district, other than land acquired or used for bus parking or maintenance and claimable under the Pupil Transportation Reimbursement program.
Depreciable Land	522	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	523	Accumulated amounts for the depreciation of land claimed under the Pupil Transportation Reimbursement program.
Buildings and Building Improvements	530	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 authorities 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 & Building Improvements	531	Buildings and additions that are properly classified as real estate.
Temporary Buildings & Building Improvements	532	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	533	Accumulated amounts for the depreciation of permanent buildings and building improvements.
Accumulated Depreciation on Temporary Buildings and Building Improvements	534	Accumulated amounts for the depreciation of temporary buildings and building improvements.

SUBTITLE A

SUBCHAPTER c

Site Improvements & Infrastructure	540	Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the district, consisting of work such 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 initial installment of fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks that are not parts of building service systems; and demolition work. Special assessments against the district for capital improvements such as streets, curbs, and drains are also recorded here.
Accumulated Depreciation on Site Improvements	541	Accumulated amounts for the depreciation of site improvements and infrastructure.
Capitalized Equipment	550	Any instrument, machine, apparatus, or set of articles that equals or exceeds the district's capitalization threshold.
Capitalized Equipment (3-Year Schedule)	551	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)	552	Pupil transportation 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.
Capitalized Equipment (10-Year Schedule)	553	All capitalized equipment not included in 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 the 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)	554	Accumulated amounts for the depreciation of capitalized equipment with a 3-year schedule.

SUBTITLE A

SUBCHAPTER c

Accumulated Depreciation on Capitalized Equipment (5-Year Schedule)	555	Accumulated amounts for the depreciation of capitalized equipment with a 5-year schedule.
Accumulated Depreciation on Capitalized Equipment (10-Year Schedule)	556	Accumulated amounts for the depreciation of capitalized equipment with a 10-year schedule.
Construction in Progress	560	The cost of construction work undertaken but not yet completed.

Other Objects	600	Amounts paid for goods and services not otherwise classified in the 300, 400, or 500 series of accounts. Describe and itemize.
Redemption of Principal	610	Expenditures from current funds to retire principal of bonds.
Interest	620	Expenditures from current funds for interest on bonds, notes, warrants, etc.
PBC Lease payments	630	Payments to a local public building commission pursuant to a lease agreement.
Dues and Fees	640	Expenditures for assessments or memberships in professional or other organizations or associations.
Judgments	650	Amounts paid to settle claims or judgments.
Transfers	660	Used to record transfers between funds and disbursement of flow-through funds.
Fund Modifications	661	Used to record the transfer of money from one fund to another.
Transits	662	This category represents flow-through funds that one district receives as a part of a specific grant and then transfers to one or more other districts.
Tuition	670	Expenditures to reimburse other educational agencies for services rendered to students residing within the legal boundaries described for the paying district. Payments to private educational facilities should be charged to the appropriate instructional account; payments to other districts shall be charged to the appropriate account within the 4000 series of account numbers.
Miscellaneous Objects	690	Other objects that cannot be classified elsewhere in the 100-500 series of accounts. Describe and itemize.

Non-capitalized Equipment	700	Items that would be classified as capital assets except that they cost less than the capitalization threshold but more than the \$500 minimum value established for purposes of calculating per capita cost pursuant to Section 18-3 of the School Code [105 ILCS 5/18-3].
Termination Benefits	800	Payments made to terminated or retiring employees as compensation for unused sick or vacation days.

(Source: Amended at 49 Ill. Reg. 14518, effective October 29, 2025)