

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

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

Section

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

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

SOURCE: Old Part repealed at 10 Ill. Reg. 20507, effective December 2, 1986; new Part adopted at 31 Ill. Reg. 14874, effective October 19, 2007; amended at 32 Ill. Reg. 16439, effective September 24, 2008; emergency 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. Adm. 15489, effective September 22, 2010, for a maximum of a 150 days; amended at 35 Ill. Reg. 2259, effective January 20, 2011.

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

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

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

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

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

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

retains its appearance and character through use; and

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

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

“CFDA” means the Catalog of Federal Domestic Assistance available on the U.S. General Services Administration’s website at <http://12.46.245.173/cfda/cfda.html>.

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

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

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

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

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

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

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

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

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

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

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

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

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

“Generally accepted governmental auditing standards” means the “Standards for Audit of Government Organizations, Programs, Activities and Functions” (2007) published by the Comptroller General of the United States. No later amendments to or editions of these standards are incorporated by this Section.

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

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

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

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

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

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

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

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

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

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

“Temporary buildings and building improvements” means buildings and additions, either existing or to be constructed, that are properly classified as personal property and are primarily characterized by the absence of a permanent foundation. Included are expenditures for installment or lease payments (exclusive of interest) under capitalized leases.

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

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

Section 100.30 General Requirements

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

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 School Code [105 ILCS 5/10-17], 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) General State Aid 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.

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, 20-5, and 27-23 of the School Code [105 ILCS 5/10-22.14, 10-22.44, 17-2.2a, 17-2.3, 17-2.11, 20-5, and 27-23], the Illinois Pension Code [40 ILCS 5], and the Local Governmental and Governmental Employees Tort Immunity Act [745 ILCS 10].
 - 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 School Code [105 ILCS 5/20-4 and 20-5], while any other loans between or among funds are subject to the provisions of Section 10-22.33 of the School Code [105 ILCS 5/10-22.33].
- 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 School Code [105 ILCS 5/17-8].

- 3) The Working Cash Fund may be either abated or abolished in accordance with the procedures specified in Section 20-8 of the School Code [105 ILCS 5/20-8].
- 4) All other inter-fund transfers shall be accomplished in accordance with the applicable provisions of Section 17-2A of the School Code [105 ILCS 5/17-2A].

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 School Code [105 ILCS 5/10-20.19(3)].

- a) The board shall take the following actions with respect to each fund:
 - 1) approve the fund's establishment and purpose;
 - 2) set policies for students' participation and for supervision by adults;
 - 3) approve the collection of all monies;
 - 4) cause records to be kept that will verify the amounts received and disbursed and the assets on hand;
 - 5) appoint a treasurer, bonded in accordance with Section 8-2 of the School Code [105 ILCS 5/8-2], who will be the custodian of the fund's assets and perform the duties listed in subsection (c) of this Section;
 - 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 School Code do not apply and those who will have authority to conduct procurement activities when those provisions do apply.

- b) Each activity group shall deposit any funds received from any source with the activity fund's treasurer and obtain a signed receipt identifying the activity fund and the amount.
- c) The treasurer of each activity fund shall:
 - 1) be the fund's sole custodian;
 - 2) keep all monies in a depository designated in accordance with Section 8-7 of the School Code [105 ILCS 5/8-7] or invest them in conformance with the Public Funds Investment Act [30 ILCS 235] and maintain liability accounts to show the ownership of all assets;
 - 3) make all disbursements from the fund by a treasurer's check drawn upon the fund;
 - 4) write checks only when sufficient funds are on hand to cover them;
 - 5) reconcile the bank and investment balances with the fund's liabilities monthly;
 - 6) provide to group members and the school board a monthly report that includes a statement of receipts, disbursements, and current balances;
 - 7) carry the fund's balance over to the next fiscal year unless otherwise instructed by the school board; and
 - 8) make loans between activity funds, if and as authorized by the board's policy.
- d) If the board subsidizes a portion of an activity fund, that portion shall be reported as an expenditure or disbursement against the board's regular budget and as a revenue or cash receipt by the activity fund.

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 2-3.11, 2-3.27, 3-15.1, 10-17, 10-20.21, 17-1, and 18-3 of the School Code [105 ILCS 5/2-3.11, 2-3.27, 3-15.1, 10-17, 10-20.21, 17-1, and 18-3], as well as information required for federal reports pursuant to 34 CFR 75.560, 75.561, and 80.22 and by Circular 87 issued by the Office of Management and Budget, shall include:
- 1) a balance sheet;
 - 2) a basic financial statement;
 - 3) a statement of revenues and other financing sources and uses;
 - 4) a statement of expenditures and other disbursements;
 - 5) a schedule of the taxes levied, received, and receivable, as well as tax rates;
 - 6) a schedule of capital assets and depreciation;
 - 7) a schedule of long-term debt;
 - 8) a schedule of short-term debt; and
 - 9) a schedule of expenditures related to the determination of the indirect cost rate.
- b) The annual financial report of each district not organized under Article 34 of the School Code shall also include:
- 1) a schedule of vendor contracts;
 - 2) a “budget-to-actual” comparison schedule;
 - 3) a schedule of statistics for the statement of affairs;
 - 4) a schedule of employees by salary category; and
 - 5) a schedule of other payments.

- c) The annual financial report of each joint agreement and each 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.
- d) 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.
- e) The annual financial report of a school district subject to Article 34 of the School Code shall provide the level of detail called for in Section 34-43.1(E) of the School Code [105 ILCS 5/34-43.1(E)].
- f) An annual financial report shall be signed by:
 - 1) the chief administrator, if for a joint agreement;
 - 2) the district superintendent, if for a Class I or Class IIA school district; or
 - 3) the township treasurer, if for a Class IIB school district.

Section 100.110 Annual Audit Requirements

Pursuant to Section 2-3.17a of the School Code [105 ILCS 5/2-3.17a], 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)-(8), (10), and (11) 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)-(8), (10), and (11) 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 who conducted the audit.

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) and the Education Jobs Fund Program (Ed Jobs)

This Section applies only to funds received pursuant to P.L. 111-5, the American Recovery and Reinvestment Act of 2009, and P.L. 111-226, which authorizes the Education Jobs Fund Program.

- a) Accounting; Treatment of Funds
 - 1) Records of expenditures shall identify the source of the ARRA or Ed Jobs funds by using the account numbers set forth in Table C of this Part, as well as the applicable funds, functions, and object classes, using the account numbers set forth in Tables A, D, and F of this Part, respectively.
 - 2) ARRA General State Aid funds received in account number 4850 or 4870 (see Table C of this Part) may be deposited into any fund other than the Working Cash Fund and may be spent for any lawful purpose, except as limited by Section 14003 of the ARRA. That Section prohibits a local education agency from using Education Stabilization funds for:
 - A) payment of maintenance costs;
 - B) stadiums or other facilities used primarily for athletic contests, exhibitions, or other events for which admission is charged to the general public;
 - C) purchasing or upgrading vehicles;
 - D) improvements to stand-alone facilities whose purpose is not the education of children, including facilities housing central office administration, operations, or logistical support functions; or
 - E) school modernization, renovation, or repair that is inconsistent with State law.
 - 3) No Education Stabilization funds or Government Services funds may be used to provide financial assistance to students to attend private elementary or secondary schools, unless the funds are used to provide special education and related services to children with disabilities as authorized by the Individuals with Disabilities Education Improvement Act. (Section 14011 of the ARRA)

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

b) Budgeting

Each local education agency intending to spend ARRA funds during Fiscal Year 2009 or Ed Jobs funds in Fiscal Year 2011 shall amend its budget as necessary, pursuant to the provisions of Section 17-1 of the School Code [105 ILCS 5/17-1] and shall submit the amended budget to the State Superintendent of Education pursuant to Section 100.90 of this Part. Subsequent annual budgets shall address the receipt and disbursement of ARRA 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 or Ed Jobs shall include in its annual financial report, in addition to all other requirements set forth in Section 100.100 of this Part, a detailed schedule of its receipts and disbursements of those funds, as distinct from any other receipts and expenditures for the same purposes made from other sources of funds.

d) Auditing

- 1) The receipt and disbursement of ARRA or Ed Jobs funds shall be subject to the audit requirements of Section 100.110 of this Part. In addition to the other applicable requirements of Section 100.110 of this Part, the scope of each audit shall include the schedule of receipts and disbursements required under subsection (c) of this Section.
- 2) Each local education agency receiving ARRA or Ed Jobs 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 35 Ill. Reg. 2259, effective January 20, 2011)

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] |
| 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, 21-110, and 21-110.1] |
| Capital Projects Fund or Fund Group | 60 | This fund or fund group is required to account for proceeds resulting from each bond issue, receipts from other long term financing agreements (including impact fee agreements), receipts from School Facilities Occupation Tax proceeds, or construction or maintenance grants used to finance a capital project, capital lease, lease purchase agreement, or if a tax is levied in accordance with Section 17-2.3 of the School Code. A separate fund shall be established for each project or financing source, but aggregated for reporting purposes. |
| Working Cash Fund | 70 | This fund is required if a tax is levied or bonds are issued for working cash purposes. [105 ILCS 5/Art. 20] |
| Tort Immunity and Judgment Fund | 80 | This fund is required if taxes are levied or bonds are sold for tort immunity or tort judgment purposes. |

| Label | Account Number | Notes; Source |
|---|-----------------------|--|
| | | |
| 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. |
| Agency Fund or Fund Group | 99 | These funds may include revolving funds, petty cash funds, and student activity funds, as needed. [105 ILCS 5/10-20.19; see also Sections 100.70 and 100.80 of this Part] |

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

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. |
| 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. |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Notes |
|---|-----------------------|--|
| 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. |
| 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). |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Notes |
|--|-----------------------|--|
| | | |
| 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. |
| 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. |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Notes |
|---|----------------|---|
| Accumulated Depreciation on Land | 223 | Accumulated amounts for the depreciation of land claimed under the Pupil Transportation Reimbursement program. |
| BUILDINGS AND BUILDING IMPROVEMENTS | 230 | Expenditures for acquiring buildings and additions, either existing or to be constructed. Included are expenditures for installment or lease payments (except interest) that have a terminal date and result in the acquisition of buildings, except payments to public building commissions or similar agencies. Expenditures for major permanent structural alterations and the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings are also included. |
| Permanent Buildings and Building 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

| Label | Account Number | Notes |
|--|----------------|--|
| 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 | |
| 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. |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Notes |
|---|-----------------------|--|
| 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). |
| 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. |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Notes |
|--|-----------------------|--|
| 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 | Capital 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 | |
| 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. |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Notes |
|--|-----------------------|---|
| 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 Activity Fund Organizations | 493 | Assets held by a district as the agent for activity fund organizations. |
| Due to Fiscal Agent | 494 | Amounts due to fiscal agents, such as commercial banks, for servicing a district's maturing indebtedness. |
| ROE Distributives Payable | 495 | Amounts received but not yet disbursed to districts and other entities from the regional office's distributive fund. |
| ROE Distributive Interest Payable | 496 | Amounts received and recorded for interest on a bank account that has more than one source of funds deposited in it. (This account is used only if interest is recorded before it is allocated to all sources of funds in the account.) |
| ROE Distributive Interest Payable (Unresolved) | 497 | Amounts received for interest on account for other governmental units whose disposition is pending. |
| Accrued Expenses | 498 | Expenses incurred during the current accounting period but not payable until a subsequent accounting period. Examples include accrued salaries, tuition expense, interest, and rent. |
| Other current liabilities | 499 | Other current liabilities not provided for elsewhere. |
| 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. |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Notes |
|---|----------------|---|
| | | |
| Loans Payable | 521 | An unconditional written promise to pay a certain sum of money one year or more after the issuance date. |
| Capital Lease Obligations | 531 | Amounts remaining to be paid on capital lease agreements. |
| Compensated Absences | 551 | Amounts to be paid in the following fiscal year for compensated absences occurring in the current fiscal year. |
| Arbitrage Rebate Liability | 561 | Liabilities arising from arbitrage rebates to the IRS from bond financing. |
| Other Long-Term 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. |
| 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. |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Notes |
|--|-----------------------|--|
| 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. |
| 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. |

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). |

| Label | Account Number | Source; Notes |
|---|----------------|---|
| PAYMENTS IN LIEU OF TAXES | 1200 | |
| Mobile Home Privilege Tax | 1210 | |
| Payments from Local Housing Authorities | 1220 | |
| Corporate Personal Property Replacement Taxes | 1230 | Amounts received to replace personal property tax revenues lost. |
| Other Payments in Lieu of Taxes | 1290 | |
| TUITION | 1300 | |
| Total Regular Tuition | 1310 | Amounts received for pupils attending the district's regular schools; 105 ILCS 5/10-20.12a. |
| Regular Tuition from Pupils or Parents (In-State) | 1311 | |
| Regular Tuition from Other Districts (In-State) | 1312 | |
| Regular Tuition from Other Sources (In-State) | 1313 | |
| Regular Tuition from Other Sources (Out-of-State) | 1314 | |
| Total Summer School Tuition | 1320 | Amounts received for pupils attending summer school. |
| Summer School Tuition from Pupils or Parents (In-State) | 1321 | |
| Summer School Tuition from Other Districts (In-State) | 1322 | |
| Summer School Tuition from Other Sources (In-State) | 1323 | |
| Summer School Tuition from Other Sources (Out-of-State) | 1324 | |
| Total CTE Tuition | 1330 | Amounts received for pupils attending career and technical education programs. |
| CTE Tuition from Pupils or Parents (In-State) | 1331 | |

| Label | Account Number | Source; Notes |
|---|-----------------------|---|
| CTE Tuition from Other Districts (In-State) | 1332 | |
| CTE Tuition from Other Sources (In-State) | 1333 | |
| CTE Tuition from Other Sources (Out-of-State) | 1334 | |
| Total Special Education Tuition | 1340 | Amounts received for pupils attending special education programs. |
| Special Education Tuition from Pupils or Parents (In-State) | 1341 | |
| Special Education Tuition from Other Districts (In-State) | 1342 | |
| Special Education Tuition from Other Sources (In-State) | 1343 | |
| Special Education Tuition from Other Sources (Out-of-State) | 1344 | |
| Total Adult Tuition | 1350 | Amounts received for pupils attending adult/continuing education programs. |
| Adult Tuition from Pupils or Parents (In-State) | 1351 | |
| Adult Tuition from Other Districts (In-State) | 1352 | |
| Adult Tuition from Other Sources (In-State) | 1353 | |
| Adult Tuition from Other Sources (In-State) | 1354 | |
| TRANSPORTATION FEES | 1400 | |
| Total Regular Transportation Fees | 1410 | Amounts received for transporting pupils to and from school and school activities (regular school day). |
| Regular Transportation Fees from Pupils or Parents (In-State) | 1411 | |
| Regular Transportation Fees from Other Districts (In-State) | 1412 | |

| Label | Account Number | Source; Notes |
|--|-----------------------|--|
| 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. |

| Label | Account Number | Source; Notes |
|---|----------------|---|
| Special Education Transportation Fees from Pupils or Parents (In-State) | 1441 | |
| Special Education Transportation Fees from Other Districts (In-State) | 1442 | |
| Special Education Transportation Fees from Other Sources (In-State) | 1443 | |
| Special Education Transportation Fees from Other Sources (Out-of-State) | 1444 | |
| Total Adult Transportation Fees | 1450 | Amounts received for transporting pupils to and from adult/continuing education programs. |
| Adult Transportation Fees from Pupils or Parents (In-State) | 1451 | |
| Adult Transportation Fees from Other Districts (In-State) | 1452 | |
| Adult Transportation Fees from Other Sources (In-State) | 1453 | |
| Adult Transportation Fees from Other Sources (Out-of-State) | 1454 | |
| EARNINGS ON INVESTMENTS | 1500 | |
| Interest on Investments | 1510 | |
| Gain or Loss on Sale of Investments | 1520 | Gains or losses realized from the sale of bonds. |
| FOOD SERVICE | 1600 | |
| Sales to Pupils - Lunch | 1611 | |
| Sales to Pupils - Breakfast | 1612 | |
| Sales to Pupils – A la Carte | 1613 | |
| Sales to Pupils - Other | 1614 | |
| Sales to Adults | 1620 | Amounts received from adults for sale of food products and services. |
| Other Food Service | 1690 | Amounts received from local sources for other food service activities. |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Source; Notes |
|--|----------------|---|
| DISTRICT/SCHOOL ACTIVITY INCOME | 1700 | |
| Admissions - Athletic | 1711 | Amounts received from school-sponsored athletic events. |
| Admissions - Other | 1719 | Amounts received from admissions to all other school-sponsored events except athletics (describe and itemize). |
| Fees | 1720 | Amounts received from pupils for fees such as towel fees, locker fees, and equipment fees (excludes transportation). |
| Book Store Sales | 1730 | |
| Other District/School Activity Revenue | 1790 | All other revenue from district or school activities not otherwise specified. |
| TEXTBOOK INCOME | 1800 | |
| Rentals - Regular Textbooks | 1811 | |
| Rentals - Summer School Textbooks | 1812 | |
| Rentals - Adult/Continuing Education Textbooks | 1813 | |
| Rentals - Other | 1819 | Describe and itemize. |
| Total Textbook Rentals | 1810 | 105 ILCS 5/10-22.25. |
| Sales - Regular Textbooks | 1821 | |
| Sales - Summer School Textbooks | 1822 | |
| Sales - Adult/Continuing Education Textbooks | 1823 | |
| Sales - Other | 1829 | |
| Total Textbook Sales | 1820 | 105 ILCS 5/28-8. |
| Textbooks Other | 1890 | Textbook revenues not provided for elsewhere in the 1800 series of accounts. |
| OTHER LOCAL REVENUES | 1900 | |
| Rentals | 1910 | Amounts received for rental of school property, real or personal. |
| Contributions and Donations from Private Sources | 1920 | Amounts received from a philanthropic foundation, private individual, or private organization for which no repayment or special service to the contributor is expected. |
| Impact Fees from Municipal or County Governments | 1930 | Amounts received from a city, town, village, or county government from impact fees assessed in accordance with local ordinances. |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Source; Notes |
|--|-----------------------|--|
| Services Provided to Other Districts | 1940 | Amounts received for services other than tuition and transportation services (e.g., data processing, purchasing, maintenance, accounting, cleaning, consulting, guidance). |
| Refund of Prior Years' Expenditures | 1950 | A refund of an expenditure charged to a prior fiscal year's budget. |
| Payments of Surplus Moneys from TIF Districts | 1960 | Amounts received from distributions from Tax Increment Financing districts. |
| Drivers' Education Fees | 1970 | 105 ILCS 5/27-23. |
| Proceeds from Vendors' Contracts | 1980 | Proceeds received pursuant to contracts between the district and various vendors. |
| School Facility Occupation Tax Proceeds | 1983 | Amounts received from distributions of School Facility Occupation Tax proceeds. |
| Payment from Other Districts | 1991 | Amounts representing a district's share of special education or career and technical education building costs. |
| Sale of Vocational Projects | 1992 | Amounts representing gain from the sale of vocational projects. |
| Other Local Fees | 1993 | Amounts assessed or received from local sources for district programs not classified elsewhere (describe and itemize). |
| Other Local Revenues | 1999 | Amounts received from local sources not provided for elsewhere in the 1000 series of accounts. |
| FLOW-THROUGH RECEIPTS/REVENUE FROM ONE DISTRICT TO ANOTHER DISTRICT | 2000 | |
| FLOW-THROUGH REVENUE FROM STATE SOURCES | 2100 | State revenues that can be further subdivided to account for individual grants. |
| FLOW-THROUGH REVENUE FROM FEDERAL SOURCES | 2200 | Federal revenues that can be further subdivided to account for individual grants. |
| OTHER FLOW-THROUGH REVENUE | 2300 | Other revenues that can be further subdivided to account for individual grants (describe and itemize). |
| RECEIPTS/REVENUE FROM STATE SOURCES | 3000 | |
| General State Aid Section 18-8.05 (GSA) | 3001 | 105 ILCS 5/18-8.05. |
| General State Aid Hold Harmless/Supplemental | 3002 | 105 ILCS 5/18-8.05j. |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Source; Notes |
|---|-----------------------|---|
| Reorganization Incentives - Deficit Fund Balance | 3005 | 105 ILCS 5/18-8.3. |
| Reorganization Incentives - Attendance | 3010 | 105 ILCS 5/18-8.05i. |
| Reorganization Incentives - Salary Difference | 3015 | 105 ILCS 5/18-8.2. |
| Reorganization Incentives - Certified Salary | 3020 | 105 ILCS 5/18-8.5. |
| Reorganization Incentives - Feasibility Studies | 3021 | Amounts received pursuant to appropriations for this purpose. |
| GSA Fast Growth District Grants | 3030 | 105 ILCS 5/18-8.10. |
| Emergency Financial Assistance Grants | 3050 | 105 ILCS 5/1B-8 and 1F-62. |
| Tax Equivalent Grants | 3055 | 105 ILCS 5/18-4.4. |
| GSA Transition Assistance | 3095 | Amounts received pursuant to appropriations for this purpose. |
| Other Unrestricted Grants-In-Aid from State Sources | 3099 | Amounts received pursuant to other appropriations (describe and itemize). |
| Special Education - Private Facility Tuition | 3100 | 105 ILCS 5/14-7.02. |
| Special Education - Extraordinary | 3105 | 105 ILCS 5/14-7.02a. |
| Special Education - Personnel | 3110 | 105 ILCS 5/14-13.01. |
| Special Education - Orphanage - Individual | 3120 | 105 ILCS 5/14-7.03. |
| Special Education - Orphanage - Summer | 3130 | 105 ILCS 5/14-7.03. |
| Special Education - Summer School | 3145 | 105 ILCS 5/18-4.3. |
| Philip J. Rock Center and School | 3155 | 105 ILCS 5/14-11.02. |
| Educational Materials Center | 3156 | 105 ILCS 5/14-11.01. |
| Special Education - Other | 3199 | Amounts received pursuant to other appropriations (describe and itemize). |

| Label | Account Number | Source; Notes |
|--|-----------------------|---|
| CTE Improvement (CTEI) | 3220 | 105 ILCS 435. |
| CTE - WECEP | 3225 | 105 ILCS 5/2-3.66a. |
| Agriculture Education | 3235 | 105 ILCS 5/2-3.80. |
| CTE - Student Organizations | 3270 | 105 ILCS 435 |
| CTE - Other | 3299 | Amounts received pursuant to other appropriations (describe and itemize). |
| Bilingual Education - Downstate - TPI and TBE | 3305 | 105 ILCS 5/14C-12. |
| Bilingual Education - Downstate – Transitional Bilingual Education | 3310 | 105 ILCS 5/14C-12. |
| Gifted Education | 3350 | 105 ILCS 5/Art. 14A. |
| State Free Lunch and Breakfast | 3360 | 105 ILCS 125/2. |
| School Breakfast Initiative | 3365 | 105 ILCS 125/2.5. |
| Driver Education | 3370 | 105 ILCS 5/27-24.2. |
| Adult Education (from ICCB) | 3410 | Amounts received from the Community College Board; 105 ILCS 405. |
| Adult Education – Other | 3499 | Amounts received pursuant to other appropriations (describe and itemize). |
| Transportation - Regular/Vocational | 3500 | 105 ILCS 5/29-5. |
| Transportation - Special Education | 3510 | 105 ILCS 5/14-13.01b. |
| Transportation - ROE Bus Driver Training | 3520 | 105 ILCS 5/3-14.23. |
| Transportation - Other | 3599 | Amounts received pursuant to other appropriations (describe and itemize). |
| Learning Improvement - Change Grants | 3610 | 105 ILCS 5/2-3.25, 2-3.63, and 2-3.64. |
| National Board Certification | 3651 | 105 ILCS 5/21-27. |
| Administrators Academy | 3655 | 105 ILCS 5/2-3.53. |
| Scientific Literacy | 3660 | 105 ILCS 5/2-3.94. |
| Truants' Alternative and Optional Education | 3695 | 105 ILCS 5/2-3.66. |
| Regional Safe Schools | 3696 | 105 ILCS 5/13A-8. |

| Label | Account Number | Source; Notes |
|---|-----------------------|--|
| Early Childhood - Block Grant | 3705 | 105 ILCS 5/1C-2 and 2-3.71. |
| Reading Improvement Block Grant | 3715 | 105 ILCS 5/2-3.51. |
| Reading Improvement Block Grant - Reading Recovery | 3720 | Amounts received from the 2% set-aside under 105 ILCS 5/2-3.51. |
| Continued Reading Improvement Block Grant | 3725 | 105 ILCS 5/2-3.51a. |
| Continued Reading Improvement Block Grant | 3726 | Amounts received from the 2% set aside under 105 ILCS 5/2-3.51a. |
| ROE/ISC Operations | 3730 | Amounts received pursuant to 105 ILCS 5/2-3.63, 3-14.23, and 18-6. |
| ROE Supervisory Expense | 3745 | Amounts received pursuant to 105 ILCS 5/18-6. |
| Chicago Teachers Academy for Math & Science (TAMS) | 3765 | Amounts received pursuant to an appropriation for TAMS. |
| Chicago General Education Block Grant | 3766 | 105 ILCS 5/1D-1. |
| Chicago Educational Services Block Grant | 3767 | 105 ILCS 5/1D-1. |
| School Safety and Educational Improvement Block Grant | 3775 | 105 ILCS 5/2-3.51.5. |
| Technology - Learning Technology Centers | 3780 | 105 ILCS 5/2-3.117. |
| Illinois Government Intern Program | 3804 | Funds distributed as a grant to Springfield School District 186 to support administration of this program. |
| State Charter Schools | 3815 | 105 ILCS 5/Art. 27A. |
| Extended Learning Opportunities (Summer Bridges) | 3825 | 105 ILCS 5/10-20.9a. |
| Infrastructure Improvements - Planning/Construction | 3920 | 105 ILCS 230/5-35. |
| School Infrastructure - Maintenance Projects | 3925 | 105 ILCS 230/5-100. |
| Regular Orphanage Tuition (18-3) | 3950 | 105 ILCS 5/18-3. |

| Label | Account Number | Source; Notes |
|--|-----------------------|---|
| Tax Equivalent Grants | 3955 | 105 ILCS 5/18-4.4. |
| After-School Programs - Mentoring & Student Support | 3960 | Amounts received pursuant to appropriation. |
| Advanced Placement Classes | 3961 | Amounts received pursuant to appropriations. |
| Arts Education | 3962 | Amounts received pursuant to appropriations. |
| Grants to Local Governments, Community Organizations, Not-for-Profit Organizations, and Educational Facilities | 3963 | Amounts received pursuant to appropriations. |
| ISBE Special Purpose Trust Fund | 3970 | 105 ILCS 5/2-3.127a. |
| Class Size Reduction Pilot Project | 3981 | 105 ILCS 5/2-3.136. |
| Teacher Mentoring Pilot Project | 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 | 105 ILCS 405/49-15. |
| State "On-behalf" Payments | 3998 | Reserved for on-behalf payments by the State. |
| Emergency Financial Assistance Grant | 3999 | 105 ILCS 5/1B-8. |
| Temporary Relocation Expense Grant | 3999 | 105 ILCS 5/2-3.77. |
| Other Restricted Revenue from State Sources | 3999 | Amounts received pursuant to other appropriations (describe and itemize). |
| RECEIPTS/REVENUE FROM FEDERAL SOURCES | 4000 | |
| Federal Impact Aid | 4001 | ESEA Title VIII - Impact Aid (CFDA 84.041). |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Source; Notes |
|--|-----------------------|---|
| Other Unrestricted Grants-In-Aid Received Directly from the Federal Government | 4009 | Amounts received pursuant to other unrestricted appropriations; describe and itemize. |
| Total Unrestricted Grants Received Directly from the Federal Government | 4010 | |
| Head Start | 4045 | Community Opportunities, Accountability, Training, and Educational Services Act of 1998, Title I (CFDA 93.600). |
| Construction (Impact Aid) | 4050 | ESEA, Title VIII (Impact Aid – Facilities Maintenance) (CFDA 84.040). |
| Magnet | 4060 | ESEA, Title V, Part C (Magnet Schools Assistance) (CFDA 84.165). |
| Other Restricted Grants-In-Aid Received Directly from the Federal Government | 4090 | Amounts received pursuant to other restricted appropriations; describe and itemize. |
| Total Restricted Grants Received Directly from the Federal Government | 4095 | |
| TOTAL GRANTS RECEIVED DIRECTLY FROM THE FEDERAL GOVERNMENT | 4099 | Amounts received pursuant to other appropriations. |
| Title V - Innovation and Flexibility Formula | 4100 | NCLB, Title V, Part A - State Grants For Innovative Programs (CFDA 84.298). |
| Title V - SEA Projects | 4105 | NCLB, Title V, Part A - State Grants For Innovative Programs (CFDA 84.298). |
| Title V - Rural and Low-Income Schools (REI) | 4107 | NCLB, Title VI, Part B - Rural Education (CFDA 84.358). |
| Title V - Other | 4199 | Amounts received pursuant to other appropriations (describe and itemize). |
| Breakfast Start-up | 4200 | Child Nutrition Act - School Breakfast Program for Start-Up (CFDA 10.553). |
| National School Lunch Program | 4210 | Child Nutrition Act - National School Lunch Program (CFDA 10.555). |
| Special Milk Program | 4215 | Child Nutrition Act - Special Milk Program for Children (CFDA 10.556). |
| School Breakfast Program | 4220 | Child Nutrition Act - School Breakfast Program (CFDA 10.553). |
| Summer Food Service Admin/Program | 4225 | Child Nutrition Act - Summer Food Service Program for Children (CFDA 10.559). |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Source; Notes |
|--|-----------------------|--|
| Child Care Commodity/SFS 13-Adult Day Care | 4226 | Child Nutrition Act - Child Care and Adult Food Service Program (CFDA 10.558). |
| SAE Nutrition Ed. Loan/TNT | 4227 | Child Nutrition Act of 1966 (42 USC 1771 et seq.) - (CFDA 10.574). |
| Fresh Fruit and Vegetables | 4240 | Child Nutrition – Cash Payments |
| Child Nutrition Commodity/Salvage | 4250 | Child Nutrition Act of 1966 (CFDA 10.550). |
| Cash in Lieu of Commodities | 4255 | Amounts received in lieu of commodities in the food service program. |
| Food Service - Other | 4299 | Amounts received pursuant to other appropriations from the U.S. Department of Agriculture for nutrition programs (describe and itemize). |
| Title I - Low Income | 4300 | No Child Left Behind Act of 2001 (NCLB; 20 USC 6301 et seq.), Title I, Part A - Improving Academic Achievement of the Disadvantaged (CFDA 84.010). |
| Title I - Low Income - Neglected, Private | 4305 | NCLB, Title I, Part D - Neglected and Delinquent (CFDA 84.013). |
| Title I - Low Income - Delinquent, Private | 4306 | NCLB, Title I, Part D - Neglected and Delinquent (CFDA 84.013). |
| Title I – Neglected and Delinquent Juvenile and Adult Corrections (formerly only juvenile) | 4315 | NCLB, Title I, Part D - Neglected and Delinquent (CFDA 84.013). |
| Title I – School Improvement and Accountability | 4331 | NCLB, Title I, Part A |
| Title I - Comprehensive School Reform | 4332 | NCLB, Title I, Part F - Comprehensive School Reform (CFDA 84.332). |
| Title I - Reading First | 4334 | NCLB, Title I, Part B-1 - Reading First (CFDA 84.357). |
| Title I - Even Start | 4335 | NCLB, Title I, Part B-3 - Even Start (CFDA 84.213). |
| Title I - Reading First SEA Funds | 4337 | NCLB, Title I, Part B-1 - Reading First SEA Funds (CFDA 84.357). |
| Title I – School Improvement Grant | 4339 | NCLB, Title I, section 1003g (CFDA 84.357). |
| Title I - Migrant Education | 4340 | NCLB, Title I, Part C - Education of Migrant Children (CFDA 84.011). |
| Title I - Other | 4399 | Amounts received pursuant to other appropriations under Title I of NCLB (describe and itemize). |
| Title IV - Safe and Drug-Free Schools - Formula | 4400 | NCLB, Title IV, Part A - Safe and Drug Free Schools (CFDA 84.186). |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Source; Notes |
|--|-----------------------|---|
| Title IV - Safe & Drug-Free Schools – State-Level Program | 4415 | NCLB, Title IV, Part A - Safe and Drug Free Schools (CFDA 84.186). |
| Title IV - 21st Century | 4421 | NCLB, Title IV, Part B - 21st Century Community Learning Centers (CFDA 84.287). |
| Title IV - Other (Describe & Itemize) | 4499 | Amounts received pursuant to other appropriations under Title IV of NCLB (describe and itemize). |
| Federal Special Education Preschool Flow-Through | 4600 | IDEA, Part B - Preschool (CFDA 84.173). |
| Federal Special Education Preschool Discretionary | 4605 | IDEA, Part B - Preschool (CFDA 84.173). |
| Federal Special Education - IDEA Flow-Through/Low Incident | 4620 | IDEA, Part B (CFDA 84.027). |
| Federal Special Education - IDEA Room and Board | 4625 | IDEA, Part B (CFDA 84.027). |
| Federal Special Education - IDEA Discretionary | 4630 | IDEA, Part B (CFDA 84.027). |
| Federal Special Education - IDEA - Part D - Improvement | 4631 | IDEA, Part D - State Program Improvement Grants for Children with Disabilities (CFDA 84.323). |
| Federal Special Education – IDEA Title VI C - Deaf/Blind | 4635 | IDEA, Part D - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities (CFDA 84.326). |
| Federal Special Education - IDEA - Other | 4699 | Amounts received pursuant to other appropriations under IDEA (describe and itemize). |
| CTE – Perkins – State Leadership | 4720 | Carl D. Perkins Career and Technical Education Act of 2006 – State Leadership (CFDA 84.048A) |
| CTE – Perkins – DHS Ed | 4740 | Carl D. Perkins Career and Technical Education Act of 2006 – Corrections or Institutions (CFDA 84.048A) |
| CTE – Perkins – Secondary | 4745 | Carl D. Perkins Career and Technical Education Act of 2006 – Secondary (CFDA 84.048A) |
| CTE - Perkins Title II - Tech Prep | 4770 | Carl D. Perkins Career and Technical Education Act of 2006 – Title II – Tech Prep (CFDA 84.243A) |
| CTE - Other | 4799 | Amounts received pursuant to other appropriations from federal sources (describe and itemize). |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Source; Notes |
|---|-----------------------|--|
| Federal - Adult Education | 4810 | Adult Education State Grant Program (CFDA 84.002). |
| ARRA General State Aid – Education Stabilization | 4850 | Amounts received pursuant to the American Recovery and Reinvestment Act of 2009 (ARRA); see Section 100.130 of this Part. |
| ARRA Title I – Low Income | 4851 | Amounts received pursuant to the ARRA; see Section 100.130 of this Part. |
| ARRA Title I - Neglected, Private | 4852 | Amounts received pursuant to the ARRA; see Section 100.130 of this Part. |
| ARRA Title I - Delinquent, Private | 4853 | Amounts received pursuant to the ARRA; see Section 100.130 of this Part. |
| ARRA Title I - School Improvement (Part A) | 4854 | Amounts received pursuant to the ARRA; see Section 100.130 of this Part. |
| ARRA Title I - School Improvement (section 1003g) | 4855 | Amounts received pursuant to the ARRA; see Section 100.130 of this Part. |
| ARRA IDEA – Part B - Preschool | 4856 | Amounts received pursuant to the ARRA; see Section 100.130 of this Part. |
| ARRA IDEA – Part B – Flow-Through | 4857 | Amounts received pursuant to the ARRA; see Section 100.130 of this Part. |
| Other ARRA Fund -- XII | 4860 | Available for recording sources of federal funds received pursuant to the ARRA from a source other than those to be recorded with account numbers 4850 through 4857, 4861 through 4872, and 4875 through 4876; describe and itemize; see Section 100.130 of this Part. |
| ARRA Title IID – Technology - Competitive | 4861 | Amounts received pursuant to the ARRA; see Section 100.130 of this Part. |
| ARRA McKinney-Vento Homeless Education | 4862 | Amounts received pursuant to the ARRA; see Section 100.130 of this Part. |
| ARRA Child Nutrition Equipment Assistance | 4863 | Amounts received pursuant to the ARRA; see Section 100.130 of this Part. |
| Impact Aid Formula Grants | 4864 | Amounts received pursuant to the ARRA; see Section 100.130 of this Part. |
| Impact Aid Competitive Grants | 4865 | Amounts received pursuant to the ARRA; see Section 100.130 of this Part. |
| Qualified Zone Academy Bond Tax Credits | 4866 | Amounts received pursuant to the ARRA; see Section 100.130 of this Part. |
| Qualified School Construction Bond Credits | 4867 | Amounts received pursuant to the ARRA; see Section 100.130 of this Part. |
| Build America Bond Tax Credits | 4868 | Amounts received pursuant to the ARRA; see Section 100.130 of this Part. |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Source; Notes |
|--|-----------------------|--|
| Build America Bond Interest Reimbursement | 4869 | Amounts received pursuant to the ARRA; see Section 100.130 of this Part. |
| ARRA General State Aid – Other Government Services Stabilization | 4870 | Amounts received pursuant to the ARRA; see Section 100.130 of this Part. |
| Other ARRA Funds - II | 4871 | Available for recording sources of federal funds received pursuant to the ARRA directly from a federal agency or from a State agency other than ISBE; describe and itemize; see Section 100.130 of this Part. |
| Other ARRA Funds – III | 4872 | Available for recording sources of federal funds received pursuant to the ARRA directly from a federal agency or from a State agency other than ISBE; describe and itemize; see Section 100.130 of this Part. |
| Other ARRA Funds – IV | 4873 | Available for recording sources of federal funds received pursuant to the ARRA from a source other than those to be recorded with account numbers 4850 through 4857, 4861 through 4872, and 4875 through 4876; describe and itemize; see Section 100.130 of this Part. |
| Other ARRA Funds – V | 4874 | Available for recording sources of federal funds received pursuant to the ARRA from a source other than those to be recorded with account numbers 4850 through 4857, 4861 through 4872, and 4875 through 4876; describe and itemize; see Section 100.130 of this Part. |
| ARRA Early Childhood | 4875 | Paid with Government Services State Fiscal Stabilization Fund ARRA funds; see Section 100.130 of this Part. |
| Other ARRA Funds – VII | 4876 | Available for recording sources of federal funds received pursuant to the ARRA directly from a federal agency or from a State agency other than ISBE; describe and itemize; see Section 100.130 of this Part. |
| Other ARRA Funds – VIII | 4877 | Available for recording sources of federal funds received pursuant to the ARRA from a source other than those to be recorded with account numbers 4850 through 4857, 4861 through 4872, and 4875 through 4876; describe and itemize; see Section 100.130 of this Part. |
| Other ARRA Funds - IX | 4878 | Available for recording sources of federal funds received pursuant to the ARRA from a source other than those to be recorded with account numbers 4850 through 4857, 4861 through 4872, and 4875 through 4876; describe and itemize; see Section 100.130 of this Part. |
| Other ARRA Funds – X | 4879 | Available for recording sources of federal funds received pursuant to the ARRA from a source other than those to be recorded with account numbers 4850 through 4857, 4861 through 4872, and 4875 through 4876; describe and itemize; see Section 100.130 of this Part. |
| Education Jobs Fund Program | 4880 | Available for recording sources of federal funds received pursuant to the Education Jobs Fund Program; see Section 100.130 of this Part. |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Source; Notes |
|--|-----------------------|--|
| Advanced Placement Fee/International Baccalaureate | 4904 | ESEA, Title I, Part G – Advanced Placement Program (CFDA 84.330). |
| Emergency Immigrant Assistance | 4905 | NCLB, Title III - English Language Acquisition Grants - Immigrant Assistance Grants (CFDA 84.365). |
| Title III - English Language Acquisition | 4909 | NCLB, Title III - English Language Acquisition Grants (CFDA 84.365). |
| Learn & Serve America | 4910 | National and Community Service Act of 1990 - Learn & Serve America (CFDA 94.004). |
| Refugee Children School Impact Grants | 4915 | Refugee Education Assistance Act of 1980, Refugee and Entrant Assistance Discretionary Grants (CFDA 93.576). |
| McKinney Education for Homeless Children | 4920 | NCLB, Title X - Education for Homeless Children (CFDA 84.196). |
| Title II - Teacher Quality | 4932 | NCLB, Title II, Part A, and ESEA, Title II, Part C, Subpart 1, Chapter B (CFDA 84.350). |
| Title II - Teacher Quality | 4935 | ESEA, Title II, Part A - Improving Teacher Quality State Grants (CFDA 84.367). |
| Title II - Math and Science Initiative | 4936 | ESEA, Title II, Part B – Math and Science Partnerships (CFDA 84.366). |
| Federal Charter Schools | 4960 | NCLB, Title V, Part B - Public Charter Schools. |
| Title II - Technology - Enhancing Education Formula Grants | 4971 | ESEA, Title II, Part D, Subparts 1 and 2, as amended – Education Technology State Grants (CFDA 84.318). |
| Title II - Technology - Enhancing Education Competitive Grants | 4972 | ESEA, Title II, Part D, Subparts 1 and 2 – Education Technology State Grants (CFDA 84.318). |
| Safe Routes to School | 4980 | Section 1404 of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users Act (P.L. 109-59) |
| Medicaid Matching Funds - Administrative Outreach | 4991 | Social Security Act, Title XIX - Medicaid Matching - Administrative Outreach (CFDA 93.778). |
| Medicaid Matching Funds - Fee-for-Service Program | 4992 | Social Security Act, Title XIX - Medicaid Matching - Fee for Service Programs (CFDA 93.778). |
| Hurricane Emergency Relief | 4995 | Hurricane Emergency Relief Act. |
| Other Restricted Grants Received from Federal Government through State | 4998 | Amounts received pursuant to other federal appropriations (describe and itemize). |

(Source: Amended at 35 Ill. Reg. 2259, effective January 20, 2011)

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

| Label | Account Number | Source; Notes |
|--|-----------------------|---|
| 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. |
| 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. |

| Label | Account Number | Source; Notes |
|--|-----------------------|--|
| 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. |
| 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. |
| 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. |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Source; Notes |
|--|-----------------------|---|
| 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. |
| 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 | |
| Tort Immunity Functions | 2360 | |
| Claims Paid from Self-Insurance Fund | 2361 | |
| Workers' Compensation or Workers' Occupational Disease Acts Payments | 2362 | |

| Label | Account Number | Source; Notes |
|---|-----------------------|--|
| Unemployment Insurance Act Payments | 2363 | |
| Insurance Payments (regular or self-insurance) | 2364 | |
| Risk Management and Claims Services Payments | 2365 | |
| Judgments or Settlements | 2366 | |
| Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction | 2367 | |
| Reciprocal Insurance Payments | 2368 | 215 ILCS 5/Art. IV. |
| Legal Services | 2369 | |
| Tort Immunity Functions | 2370 | |
| Property Insurance (Buildings and Grounds) | 2371 | |
| Vehicle Insurance (Transportation) | 2372 | |
| 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. |
| 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. |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Source; Notes |
|--|-----------------------|--|
| 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]. Includes trips between home and school and trips to school activities. |
| Food Services | 2560 | Activities concerned with providing food to pupils and staff in a school or district. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food. |
| Internal Services | 2570 | Activities concerned with buying, storing, and distributing supplies, furniture, and equipment; those activities concerned with internal duplicating and printing for the school system; and the pickup and transporting of cash from school facilities to the central administrative office or bank for control or deposit. |
| 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. |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Source; Notes |
|---|-----------------------|---|
| 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 | |
| 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.) |
| TOTAL SUPPORT SERVICES | 2000 | |
| 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. |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Source; Notes |
|---|-----------------------|--|
| 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. |
| 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. |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Source; Notes |
|---|-----------------------|---|
| Payments for CTE Programs | 4140 | Payments for services related to career and technical education programs other than tuition and transfers. |
| Payments for Other Programs | 4160 | Payments for other programs (describe and itemize). |
| Payments for Community College Programs | 4170 | Payments made to community colleges for services other than tuition and transfers. |
| Reserved for "On-Behalf" Payments by the State | 4180 | Reserved for on-behalf payments by the State. |
| Other Payments to In-State Governmental Units | 4190 | Other payments made to in-state governmental units not classified elsewhere in the 4100 series of accounts (e.g., payments to intermediate service centers, regional offices of education, and the State Board of Education). (Describe and itemize.) |
| 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 | |

| Label | Account Number | Source; Notes |
|---|----------------|--|
| 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. |
| 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 Government 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.) |

| Label | Account Number | Source; Notes |
|---|-----------------------|--|
| 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 | |
| DEBT SERVICE | 5000 | Servicing of the district's debts. |
| Debt Service - Interest on Short-Term Debt | 5100 | |
| Tax Anticipation Warrants | 5110 | |
| Tax Anticipation Notes | 5120 | |
| Corporate Personal Property Replacement Tax Anticipation Notes | 5130 | |

| Label | Account Number | Source; Notes |
|---|-----------------------|-----------------------|
| 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 | |
| Capital 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 | |
| Capital 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. |

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 | |
| 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. |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Description |
|--|----------------|--|
| Transfers from Other Funds to Pay Principal on Capital Leases | 7400 | |
| Taxes Pledged to Pay Principal on Capital Leases | 7410 | Amounts received from transfers of taxes pledged to pay principal on capital leases. |
| Grants & Reimbursements Pledged to Pay Principal on Capital Leases | 7420 | Amounts received from transfers of grants and reimbursements pledged to pay principal on capital leases. |
| Other Revenues Pledged to Pay Principal on Capital Leases | 7430 | Amounts received from other revenues pledged to pay principal on capital 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 Capital 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 Capital Leases | 7520 | Amounts received from grants and reimbursements pledged to pay interest on capital leases. |
| Other Revenues Pledged to Pay Interest on Capital Leases | 7530 | Amounts received from transfers from other revenues pledged to pay interest on capital leases. |
| Fund Balance Transfers Pledged to Pay Interest on Capital Leases | 7540 | Amounts received from fund balance transfers pledged to pay interest on capital 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. |
| 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. |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Description |
|--|-----------------------|--|
| 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. |
| 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. |

| Label | Account Number | Description |
|--|-----------------------|---|
| Other Sources of Funds Not Classified Elsewhere | 7990 | Describe and itemize. |
| USES OF FUNDS | 8000 | |
| 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] |
| 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] |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Description |
|--|-----------------------|---|
| Transfers to Debt Service Fund to Pay Principal on Capital Leases | 8400 | Permanent transfers made to the Debt Service Fund to make principal payments on capital leases. |
| Taxes Pledged to Pay Principal on Capital Leases | 8410 | Permanent transfer of tax receipts to the Debt Service Fund to make principal payments on capital leases. |
| Grants & Reimbursements Pledged to Pay Principal on Capital Leases | 8420 | Permanent transfer of grants or reimbursements to the Debt Service Fund to make principal payments on capital leases. |
| Other Revenues Pledged to Pay Principal on Capital Leases | 8430 | Permanent transfer of other revenues to the Debt Service Fund to make principal payments on capital leases. |
| Fund Balance Transfers Pledged to Pay Principal on Capital Leases | 8440 | Permanent transfer of fund balances to the Debt Service Fund to make principal payments on capital leases. |
| Transfers to Debt Service Fund to Pay Interest on Capital Leases | 8500 | Permanent transfers made to the Debt Service Fund to make interest payments on capital leases. |
| Taxes Pledged to Pay Interest on Capital Leases | 8510 | Permanent transfer of tax receipts to the Debt Service Fund to make interest payments on capital leases. |
| Grants & Reimbursements Pledged to Pay Interest on Capital Leases | 8520 | Permanent transfer of grants or reimbursements to the Debt Service Fund to make interest payments on capital leases. |
| Other Revenues Pledged to Pay Interest on Capital Leases | 8530 | Permanent transfer of other revenues to the Debt Service Fund to make interest payments on capital leases. |
| Fund Balance Transfers Pledged to Pay Interest on Capital Leases | 8540 | Permanent transfer of fund balances to the Debt Service Fund to make interest payments on capital 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. |
| 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. |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Description |
|--|-----------------------|---|
| 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. |
| 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. |

| Label | Account Number | Description |
|---|-----------------------|--|
| 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 | |
| State Textbook Loan Program | 9400 | |
| Other Miscellaneous Accounts | 9900 | |

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

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. |
| 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. |

| Label | Account Number | Description |
|---|-----------------------|---|
| 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. |
| 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. |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Description |
|---|----------------|---|
| 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. |
| 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. |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Description |
|---|----------------|--|
| 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 telegraph services 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. |
| 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. |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Description |
|---------------------------------|----------------|--|
| | | |
| 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. |
| 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. |

| Label | Account Number | Description |
|---------------------------------------|-----------------------|---|
| 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. |
| 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. |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Description |
|---|----------------|--|
| 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. |
| 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. |

SUBTITLE A

SUBCHAPTER c

| Label | Account Number | Description |
|--|----------------|---|
| 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. |
| 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. |

| Label | Account Number | Description |
|----------------------------------|-----------------------|--|
| 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. |