

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

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

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

SOURCE: Old Part repealed at 10 Ill.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

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

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

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

- 4) Funds received under any other account number in the range from 4851 through 4880 shall be expended only for the purposes authorized by the relevant federal law, regulations, and guidance.
- b) Budgeting
- Each local education agency intending to spend ARRA funds during Fiscal Year 2009 shall amend its budget as necessary, pursuant to the provisions of Section 17-1 of the School Code [105 ILCS 5/17-1] and shall submit the amended budget to the State Superintendent of Education pursuant to Section 100.90 of this part. Subsequent annual budgets shall address the receipt and disbursement of ARRA funds as provided in Section 17-1 and applicable federal regulations and guidance.
- c) Financial Reporting
- In order to comply with federal reporting requirements, each local education agency receiving funds under the ARRA shall include in its annual financial report, in addition to all other requirements set forth in Section 100.100 of this Part, a detailed schedule of its receipts and disbursements of those funds, as distinct from any other receipts and expenditures for the same purposes made from other sources of funds.
- d) Auditing
- 1) The receipt and disbursement of ARRA funds shall be subject to the audit requirements of Section 100.110 of this Part. In addition the other applicable requirements of Section 100.110 of this Part, the scope of each audit shall include the schedule of receipts and disbursements required under subsection (c) of this Section.
 - 2) Each local education agency receiving ARRA funds shall review its amended budget to determine whether its increased expenditure of federal funds will make the agency subject to the audit requirements of OMB Circular A-133 (available at www.whitehouse.gov/omb/circulars/index.html) and, if so, shall maintain records accordingly.

(Source: Added by emergency rulemaking at 33 Ill. Reg. 12589, effective August 26, 2009, for a maximum of 150 days)

Section 100.TABLE C Revenue Accounts
EMERGENCY

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

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

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

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

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

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

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

SUBTITLE A

SUBCHAPTER c

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

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

SUBTITLE A

SUBCHAPTER c

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

SUBTITLE A

SUBCHAPTER c

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

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

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

SUBTITLE A

SUBCHAPTER c

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

SUBTITLE A

SUBCHAPTER c

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

SUBTITLE A

SUBCHAPTER c

Label	Account Number	Source; Notes
Federal Special Education – IDEA Title VI C - Deaf/Blind	4635	IDEA, Part D - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities (CFDA 84.326).
Federal Special Education - IDEA - Other	4699	Amounts received pursuant to other appropriations under IDEA (describe and itemize).
CTE - Perkins Title III E - Tech Prep	4770	
CTE - Other	4799	Amounts received pursuant to other appropriations from federal sources (describe and itemize).
Federal - Adult Education	4810	Adult Education State Grant Program (CFDA 84.002).
General State Aid – Education Stabilization (beginning in FY 09); General State Aid – General Stabilization (beginning in FY 10)	4850	Amounts received pursuant to the American Recovery and Reinvestment Act of 2009 (ARRA); see Section 100.130 of this Part.
Title I – Low Income	4851	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
Title I - Neglected, Private	4852	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
Title I - Delinquent, Private	4853	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
Title I - School Improvement (Part A)	4854	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
Title I - School Improvement (Part G)	4855	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
IDEA – Part B - Preschool	4856	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
IDEA – Part B – Flow-Through	4857	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
Title IID – Technology – Formula	4860	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
Title IID – Technology - Competitive	4861	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
McKinney-Vento Homeless Education	4862	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.

Label	Account Number	Source; Notes
Child Nutrition Equipment Assistance	4863	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
Impact Aid Formula Grants	4864	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
Impact Aid Competitive Grants	4865	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
Qualified Zone Academy Bond Tax Credits	4866	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
Qualified School Construction Bond Credits	4867	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
Build America Bond Tax Credits	4868	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
Build America Bond Interest Reimbursement	4869	Amounts received pursuant to the ARRA; see Section 100.130 of this Part.
Other ARRA Funds – I	4870	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 - 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 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 – V	4874	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 – VI	4875	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 – 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.

SUBTITLE A

SUBCHAPTER c

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

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

(Source: Emergency amendment at 33 Ill. Reg. 12589, effective August 26, 2009, for a maximum of 150 days)