**Section 100.TABLE D Expenditure Accounts**

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| **Label** | **Account Number** | **Source; Notes** |

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| **INSTRUCTION** | **1000** |  |
| Regular K-12 Programs | 1100 | Instructional activities designed primarily for K-12 pupils who do not require special programs such as gifted, vocational, bilingual, or special education. |
| Charter Schools − Tuition | 1115 | Payments to Charter Schools for tuition. |
| Pre-K Programs | 1125 | Instructional activities designed primarily for pupils in pre-kindergarten programs who do not require special programs such as gifted, vocational, bilingual, or special education. |
| Special Education Programs K-12 | 1200 | Instruction and resource programs required by a student due to his or her disability; includes special services, special materials, and special equipment required by K-12 students as authorized in Article 14 of the School Code [105 ILCS 5/Art. 14]. |
| Special Education Programs Pre-K | 1225 | Instruction and resource programs required by a student due to his or her disability; includes special services, special materials, and special equipment required by pre-kindergarten students as authorized in Article 14 of the School Code. |
| Remedial and Supplemental Programs K-12 | 1250 | Supplemental programs to increase the educational opportunities of eligible children in kindergarten and Grades 1-12. |
| Remedial and Supplemental Programs Pre-K | 1275 | Supplemental programs to increase the educational opportunities of eligible children in pre-kindergarten. |
| Adult/Continuing Education Programs | 1300 | Learning experiences designed to develop knowledge and skills to meet immediate and long-range educational objectives for adults who have not completed or have interrupted their formal schooling. Programs include activities to foster the development of fundamental tools of learning, to prepare for a postsecondary career, to prepare for postsecondary education programs, to upgrade occupational competencies, to prepare for a new or different career, to develop skills and appreciation for special interests, or to enrich the aesthetic qualities of a student's life. |
| Career and Technical Education (CTE) Programs | 1400 | Instruction provided to develop the knowledge, skills, and attitudes needed for employment in an occupational area, including all programs approved in the district's plan for career and technical education; see the Vocational Education Act [105 ILCS 435] and 23 Ill. Adm. Code 254 (Vocational Education). |
| Interscholastic Programs | 1500 | Cocurricular activities that supplement the regular instructional program, such as athletics, band, chorus, and speech. |
| Summer School Programs | 1600 | Instructional activities that are not embraced within the regular school term. |
| Gifted Programs | 1650 | Special learning experiences for pupils identified as gifted or talented; see Article 14A of the School Code [105 ILCS 5/Art. 14A] and 23 Ill. Adm. Code 227 (Gifted Education). |
| Driver's Education Programs | 1700 | Driver's education instruction provided pursuant to the Driver Education Act [105 ILCS 5/27-24 through 27-24.8] and 23 Ill. Adm. Code 252 (Driver Education). |
| Bilingual Programs | 1800 | Special learning experiences for pupils receiving services pursuant to Article 14C of the School Code [105 ILCS 5/Art. 14C] and 23 Ill. Adm. Code 228 (Transitional Bilingual Education). |
| Truant Alternative & Optional Programs | 1900 | Instructional programs provided to students pursuant to Section 2-3.66 of the School Code and 23 Ill. Adm. Code 205 (Truants' Alternative and Optional Education Programs). |
| Pre-K Programs − Private Tuition | 1910 | Payments to private educational facilities. |
| Regular K-12 Programs − Private Tuition | 1911 | Payments to private educational facilities. |
| Special Education Programs K-12 − Private Tuition | 1912 | Payments to private educational facilities. |
| Special Education Programs Pre-K − Private Tuition | 1913 | Payments to private educational facilities. |
| Remedial and Supplemental Programs K-12 − Private Tuition | 1914 | Payments to private educational facilities. |
| Remedial and Supplemental Programs Pre-K − Private Tuition | 1915 | Payments to private educational facilities. |
| Adult/Continuing Education Programs − Private Tuition | 1916 | Payments to private educational facilities. |
| CTE Programs − Private Tuition | 1917 | Payments to private educational facilities. |
| Interscholastic Programs − Private Tuition | 1918 | Payments to private educational facilities. |
| Summer School Programs − Private Tuition | 1919 | Payments to private educational facilities. |
| Gifted Programs − Private Tuition | 1920 | Payments to private educational facilities. |
| Bilingual Programs − Private Tuition | 1921 | Payments to private educational facilities. |
| Truants' Alternative and Optional Education Programs | 1922 | Payments to private educational facilities. |
| Student Activity Fund Expenditures | 1999 | All expenditures associated with Student Activity Fund activities. |
| **TOTAL INSTRUCTION** | **1000** | The teaching of pupils or the interaction between teacher and pupils. Included are activities of aides or assistants who assist in the instructional process. Teaching may occur in classrooms or other learning situations such as those involving cocurricular activities, and may be conducted through a medium such as television, radio, telephone, or correspondence. |

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| **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. |
| 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** |  |

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| **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** |  |

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| **Support Services − General Administration** | **2300** | Activities concerned with establishing and administering policy in connection with operating the district. |
| Board of Education Services | 2310 | Activities of the elected or appointed body that is vested with responsibility for educational activities in a given district. |
| Executive Administration Services | 2320 | Activities associated with the overall management of the district. |
| Service Area Administrative Services | 2330 | Activities concerned with supervisory responsibilities for federal programs, special programs, and/or "Title" programs not included in Account 2310 or 2320. When the same individual directs both special programs and other service areas, the services of that individual should be prorated among the relevant areas. |
| ROE Services | 2340 |  |
| ROE Services | 2350 |  |
| Claims Paid from Self-Insurance Fund | 2361 | Expenditures incurred in accordance with the Local Governmental and Governmental Employees Tort Immunity Act for claims paid from self-insurance and paid with funds from the tort levy purpose proceeds. |
| Risk Management and Claims Services Payments | 2365 | Risk Management and Claims Service payments contracted to protect school board members against loss due to accident or neglect in accordance the Local Governmental and Governmental Employees Tort Immunity Act and paid with funds from the tort levy purpose proceeds. (Payments for employee risk management are charged to the appropriate function for which the salaries were incurred. If the expenditure is paid with tort revenue proceeds, the expenditure should be posted to the appropriate function within the Tort Fund.) |
| **Total Support Services − General Administration** | **2300** |  |

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| **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** |  |

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| **Support Services − Business** | **2500** | Activities concerned with accounting, purchasing, paying, transporting, exchanging, and maintaining goods and services for the district, including internal business services for operating all schools. |
| Direction of Business Support Services | 2510 | Activities concerned with directing and managing the business services area, such as those usually performed by the office of the chief school business official or business manager. |
| Fiscal Services | 2520 | Activities concerned with the fiscal operations of the district. This function includes budgeting, receiving and disbursing, bookkeeping, financial accounting, payroll, inventory control, and internal auditing. |
| Facilities Acquisition and Construction Services | 2530 | Activities concerned with acquisition of land and buildings, remodeling buildings, construction of buildings and additions to buildings, initial installation or extension of service systems and other built-in equipment, and improvements to sites. |
| Operation and Maintenance of Plant Services | 2540 | Activities concerned with keeping the physical plant (i.e., grounds, buildings, and equipment) in an effective and safe working condition. This includes activities aimed at maintaining safety in buildings, on the grounds, and in the vicinity of schools. |
| Pupil Transportation Services | 2550 | Activities concerned with conveying pupils to and from school as provided by Article 29 of the School Code [105 ILCS 5/Art. 29] and 23 Ill. Adm. Code 120 (Pupil Transportation Reimbursement). Includes trips between home and school and trips to school activities. |
| 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** |  |

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| **Support Services − Central** | **2600** | Activities, other than general administration, that support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, statistical, and data processing services. |
| Direction of Central Support Services | 2610 | Activities concerned with directing and managing the central support services as a group. |
| Planning, Research, Development, and Evaluation Services | 2620 | Activities associated with conducting and managing programs of planning, research, development, and evaluation for a school system on a system-wide basis. |
| Information Services | 2630 | Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or the general public through direct mailing, the various news media, or personal contact. |
| Staff Services | 2640 | Activities generally performed by the district's personnel office, such as recruiting and placement, staff transfers, in-service training, health services, and staff accounting. |
| Data Processing Services | 2660 | Activities concerned with preparing data for storage, sorting data, and retrieving them for reproduction as information for management and reporting. |
| **Total Support Services − Central** | **2600** |  |

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| **Other Support Services** | **2900** | Activities of any support service or classification of services, general in nature, that cannot be classified elsewhere in the 2000 series of accounts. (Describe and itemize.) |

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| **TOTAL SUPPORT SERVICES** | **2000** |  |

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| **COMMUNITY SERVICES** | **3000** | Services provided by the district for the community as a whole or some segment of the community, such as community recreation programs, civic organization activities, public libraries, programs of custody and child care, welfare services, services to nonpublic schools, and home/school services. |
| Direction of Community Services | 3100 | Activities concerned with directing and managing community services activities. |
| Community Recreation Services | 3200 | Activities include organizing and supervising playgrounds, swimming pools, and other recreational programs for the community. |
| Civic Services | 3300 | Services provided in support of civic affairs or organizations, including services for parent-teacher association meetings, public forums and lectures, and for civil defense planning. |
| Public Library Services | 3400 | Activities related to the operation of public libraries by a district, or the provision of library services to the general public through the school's library. |
| Custody and Child Care Services | 3500 | Programs for the custodial care of children in residential day schools or child care centers that are not part of, or directly related to, the instructional program and where the attendance of the children is not included in the district's attendance figures. |
| Welfare Activities Services | 3600 | Services for individuals who have been designated as needy by an appropriate governmental entity, including stipends for school attendance; salaries paid to pupils for work performed, whether for the district or for an outside concern; and clothing, food, or other personal needs. |
| 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** |  |

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| **PAYMENTS TO OTHER DISTRICTS AND GOVERNMENTAL UNITS** | **4000** | All payments to other districts (formerly "Non-programmed Charges"). |
| **Payments to Other Governmental Units (In-State)** | **4100** | Payments to in-state districts, generally for tuition, transportation, and all other services rendered to pupils residing in the paying district. When a nonoperating district pays an operating district for the education of pupils, the nonoperating district records the payments here. |
| Payments for Regular Programs | 4110 | Payments made to districts for services (exclusive of tuition and transfers). |
| Payments for Special Education Programs | 4120 | Payments for special education services other than tuition and transfers. |
| Payments for Adult/Continuing Education Programs | 4130 | Payments for services related to adult/continuing education programs other than tuition and transfers. |
| Payments for CTE Programs | 4140 | Payments for services related to career and technical education programs other than tuition and transfers. |
| Payments for Other Programs | 4160 | Payments for other programs (describe and itemize). |
| Payments for Community College Programs | 4170 | Payments made to community colleges for services other than tuition and transfers. |
| Reserved for "On-Behalf" Payments by the State | 4180 | Reserved for "on-behalf" payments by the State. |
| 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.) |

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| **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** |  |

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| **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** |  |

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| **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.) |
| 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** |  |

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| **TOTAL PAYMENTS TO OTHER DISTRICTS AND GOVERNMENTAL UNITS** | **4000** |  |

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| **DEBT SERVICE** | **5000** | Servicing of the district's debts. |
| **Debt Service − Interest on Short-Term Debt** | **5100** |  |
| Tax Anticipation Warrants | 5110 |  |
| Tax Anticipation Notes | 5120 |  |
| Corporate Personal Property Replacement Tax Anticipation Notes | 5130 |  |
| State Aid Anticipation Certificates | 5140 |  |
| Other Interest on Short-Term Debt | 5150 |  |
| **Total Debt Service Interest – Short-Term Debt** | **5100** |  |

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| **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** |  |

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| **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** |  |

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| **Debt Service Other – Short-Term Debt Principal** | **5400** | Describe and itemize. |

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