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AGENCIES



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INTRODUCTION

The Illinois Register is the official state document for publishing public notice of rulemaking activity initiated by State governmental agencies. The table of contents is arranged categorically by rulemaking activity and alphabetically by agency within each category.

Rulemaking activity consists of proposed or adopted new rules; amendments to or repealers of existing rules; and rules promulgated by emergency or peremptory action. Executive Orders and Proclamations issued by the Governor; notices of public information required by State Statute; and activities (meeting agendas; Statements of Objection or Recommendation, etc.) of the Joint Committee on Administrative Rules (JCAR), a legislative oversight committee which monitors the rulemaking activities of State Agencies; is also published in the Register.

The Register is a weekly update of the Illinois Administrative Code (a compilation of the rules adopted by State agencies). The most recent edition of the Code, along with the Register, comprise the most current accounting of State agencies' rulemakings.

The Illinois Register is the property of the State of Illinois, granted by the authority of the Illinois Administrative Procedure Act [5 ILCS 100/1-1, et seq.].

2007 REGISTER SCHEDULE VOLUME #31

<u>Issue #</u>	<u>Rules Due Date</u>	<u>Date of Issue</u>
1	December 26, 2006	January 5, 2007
2	January 2, 2007	January 12, 2007
3	January 8, 2007	January 19, 2007
4	January 16, 2007	January 26, 2007
5	January 22, 2007	February 2, 2007
6	January 29, 2007	February 9, 2007
7	February 5, 2007	February 16, 2007
8	February 13, 2007	February 23, 2007
9	February 20, 2007	March 2, 2007
10	February 26, 2007	March 9, 2007
11	March 5, 2007	March 16, 2007
12	March 12, 2007	March 23, 2007
13	March 19, 2007	March 30, 2007
14	March 26, 2007	April 6, 2007
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16	April 9, 2007	April 20, 2007
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19	April 30, 2007	May 11, 2007
20	May 7, 2007	May 18, 2007
21	May 14, 2007	May 25, 2007
22	May 21, 2007	June 1, 2007
23	May 29, 2007	June 8, 2007

<u>Issue #</u>	<u>Rules Due Date</u>	<u>Date of Issue</u>
24	June 4, 2007	June 15, 2007
25	June 11, 2007	June 22, 2007
26	June 18, 2007	June 29, 2007
27	June 25, 2007	July 6, 2007
28	July 2, 2007	July 13, 2007
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35	August 20, 2007	August 31, 2007
36	August 27, 2007	September 7, 2007
37	September 4, 2007	September 14, 2007
38	September 10, 2007	September 21, 2007
39	September 17, 2007	September 28, 2007
40	September 24, 2007	October 5, 2007
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45	October 29, 2007	November 12, 2007
46	November 5, 2007	November 16, 2007
47	November 12, 2007	November 26, 2007
48	November 19, 2007	December 1, 2006
49	November 26, 2007	December 7, 2007
50	December 3, 2007	December 14, 2007
51	December 10, 2007	December 21, 2007
52	December 17, 2007	December 28, 2007

Editor's Note: The Secretary of State Index Department is providing this opportunity to notify you that the filing period for your Regulatory Agenda will occur from April 30, 2007 to July 2, 2007 as July 1, 2007 is a Sunday and the office is closed.

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF PROPOSED AMENDMENTS

- 1) Heading of the Part: Late-Winter Deer Hunting Season
- 2) Code Citation: 17 Ill. Adm. Code 680
- 3)

<u>Section Numbers:</u>	<u>Proposed Action:</u>
680.20	Amendment
680.40	Amendment
- 4) Statutory Authority: Implementing and authorized by Sections 1.3, 1.4, 1.13, 2.24, 2.25, 2.26 and 3.36 of the Wildlife Code [520 ILCS 5/1.3, 1.4, 1.13, 2.24, 2.25, 2.26 and 3.36]
- 5) A Complete Description of the Subjects and Issues Involved: Amendments to this Part are being made to: allow hunters with unfilled youth deer permits valid for the previous season to use the permits during the late-winter deer season; allow hunters with unfilled special hunt area permits for the previous firearm, muzzleloader or youth deer season that were issued for special hunt areas to use their permits under certain circumstances; adds language clarifying legal firearms which may be used by hunters using unfilled youth deer permits.
- 6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: None
- 7) Will this rulemaking replace any emergency rulemaking currently in effect? No
- 8) Does this rulemaking contain an automatic repeal date? No
- 9) Does this rulemaking contain incorporations by reference? No
- 10) Are there any other proposed rulemakings pending on this Part? No
- 11) Statement of Statewide Policy Objective: This rulemaking does not affect units of local government.
- 12) Time, Place and Manner in which interested persons may comment on this proposed rulemaking: Comments on the proposed rulemaking may be submitted in writing for a period of 45 days following publication of this Notice to:

Jack Price, Legal Counsel
Department of Natural Resources

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF PROPOSED AMENDMENTS

One Natural Resources Way
Springfield IL 62702-1271

217/782-1809

- 13) Initial Regulatory Flexibility Analysis:
- A) Types of small businesses, small municipalities and not for profit corporations affected: None
 - B) Reporting, bookkeeping or other procedures required for compliance: None
 - C) Types of professional skills necessary for compliance: None
- 14) Regulatory Agenda on which this rulemaking was summarized: January 2007

The full text of the Proposed Amendments begins on the next page:

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF PROPOSED AMENDMENTS

TITLE 17: CONSERVATION

CHAPTER I: DEPARTMENT OF NATURAL RESOURCES

SUBCHAPTER b: FISH AND WILDLIFE

PART 680

LATE-WINTER DEER HUNTING SEASON

Section

680.10	Statewide Season
680.20	Statewide Deer Permit Requirements
680.25	Deer Permit Requirements – Free Landowner/Tenant Permits (Repealed)
680.30	Deer Permit Requirements – Group Hunt
680.40	Statewide Firearm Requirements for Late-Winter Deer Hunting
680.50	Statewide Deer Hunting Rules
680.60	Reporting Harvest
680.70	Rejection of Application/Revocation of Permits
680.80	Regulations at Various Department-Owned or -Managed Sites

AUTHORITY: Implementing and authorized by Sections 1.3, 1.4, 1.13, 2.24, 2.25, 2.26 and 3.36 of the Wildlife Code [520 ILCS 5/1.3, 1.4, 1.13, 2.24, 2.25, 2.26 and 3.36].

SOURCE: Adopted at 15 Ill. Reg. 13353, effective September 3, 1991; amended at 16 Ill. Reg. 15446, effective September 28, 1992; amended at 17 Ill. Reg. 18810, effective October 19, 1993; amended at 18 Ill. Reg. 15739, effective October 18, 1994; amended at 19 Ill. Reg. 15422, effective October 26, 1995; amended at 20 Ill. Reg. 10906, effective August 5, 1996; amended at 21 Ill. Reg. 9128, effective June 26, 1997; amended at 22 Ill. Reg. 14875, effective August 3, 1998; amended at 24 Ill. Reg. 8975, effective June 19, 2000; amended at 26 Ill. Reg. 13820, effective September 5, 2002; emergency amendment at 28 Ill. Reg. 1032, effective January 6, 2004, for a maximum of 150 days; amended at 28 Ill. Reg. 2197, effective January 26, 2004; amended at 28 Ill. Reg. 15503, effective November 19, 2004; amended at 29 Ill. Reg. 20462, effective December 2, 2005; amended at 30 Ill. Reg. 14508, effective August 24, 2006; amended at 31 Ill. Reg. _____, effective _____.

Section 680.20 Statewide Deer Permit Requirements

- a) Illinois resident hunters must have a current, valid Late-Winter Deer Season Permit (\$15), or an unfilled firearm, ~~or~~ muzzleloader or youth deer permit valid for the previous firearm, ~~or~~ muzzleloader or youth deer season and valid for one of the open counties. Nonresident hunters must have an unfilled firearm or

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muzzleloader deer permit valid for the previous firearm or muzzleloader deer season and valid for one of the open counties. A Late-Winter Deer Season Permit is issued for one county or special hunt area and is valid only in the county or special hunt area stated on the permit. Unfilled firearm, ~~or muzzleloader~~ or youth deer permits are valid only for the county for which they were originally issued, except that unfilled landowner property-only hunting firearm deer permits are valid only for the farmlands that the person to whom it was issued owns, leases, or rents within the open counties/portions of counties.

- 1) Unfilled firearm, muzzleloader or youth deer permits that were originally issued for special hunt areas are not valid during the Late-Winter Season unless:
 - A) the hunter's name is redrawn at the daily site lottery to hunt at the same special hunt area during the Late-Winter Season; or
 - B) the special hunt area is open to persons with a county permit and the special hunt area does not conduct a daily site lottery.
- 2) Sites conducting a daily site lottery will be announced publicly. Unfilled firearm or muzzleloader deer permits that were originally issued for special hunt areas are not valid during the Late-Winter Deer Season. For permit applications and other information write to:

Department of Natural Resources
(Late-Winter Deer Season)
Deer Permit Office
Post Office Box 19227
Springfield IL 62794-9227

- b) Applications shall be accepted as soon as they are available through the tenth weekday in November for the Late-Winter Deer Season in the following January. Applications received after the tenth weekday in November shall not be included in the drawing. Permits shall be allocated in a random drawing. Permits not correctly filled out shall be rejected from the random drawing. Permits shall be issued as antlerless-only.
- c) In-person, mail-in and electronic applications shall receive equal treatment in the drawings.

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- d) Each applicant must apply using the official agency Late-Winter Deer Permit Application, and must complete all portions of the form.
- e) For the applicant to be eligible to receive a Late-Winter Deer Permit (\$15), he must be an Illinois resident and not have had his deer hunting privileges suspended or revoked in this State pursuant to Section 3.36 of the Wildlife Code [520 ILCS 5/3.36]. Lifetime licenses issued after August 15, 2006 shall not qualify a non-resident of Illinois for a resident deer permit.
- f) It shall be unlawful to apply for or receive more than one permit for the Late-Winter Deer season.
- g) Applications shall be accepted at the counter window of the permit office; however, permits shall be mailed.
- h) Recipients of the Late-Winter Deer Hunting Permit shall record their signature on the permit and must carry it on their person while hunting.
- i) Permits are not transferable. Refunds shall not be granted unless the Department has erroneously issued the permit after the quota has been depleted or where the applicant was unsuccessful in obtaining a permit.
- j) A \$3 service fee shall be charged for replacement permits issued by the Department, except when permits are lost in the mail, then there shall be no charge. Monies derived from this source shall be deposited in the Wildlife and Fish Fund.
- k) Hunting without a valid permit is a Class B misdemeanor (see 520 ILCS 5/2.24).

(Source: Amended at 31 Ill. Reg. _____, effective _____)

Section 680.40 Statewide Firearm Requirements for Late-Winter Deer Hunting

- a) The only legal firearms to take, or attempt to take, deer are:
 - 1) Shotgun, loaded with slugs only, of not larger than 10 nor smaller than 20 gauge, not capable of firing more than 3 consecutive slugs; or

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- 2) A single or double barreled muzzleloading rifle of at least .45 caliber shooting a single projectile through a barrel of at least 16 inches in length; or
 - 3) centerfire revolvers or centerfire single-shot handguns of .30 caliber or larger with a minimum barrel length of 4 inches and single-shot muzzleloading handguns (blackpowder handguns that are incapable of being loaded from the breech end) of .50 caliber or larger capable of producing at least 500 foot pounds of energy at the muzzle according to published ballistic tables of the manufacturer.
- b) Standards and specifications for legal ammunition are:
- 1) For shotguns and muzzleloading firearms, the minimum size of the projectile shall be .44 caliber. A wad or sleeve is not considered a projectile or a part of the projectile.
 - 2) The only legal ammunition for a centerfire handgun is a bottleneck centerfire cartridge of .30 caliber or larger with a case length not exceeding 1.4 inches, or a straight-walled centerfire cartridge of .30 caliber or larger, both of which must be available with the published ballistic tables of the manufacturer showing a capability of at least 500 foot pounds of energy at the muzzle. Single-shot muzzleloading handguns must use a projectile of .44 caliber or larger with sufficient blackpowder or "blackpowder substitute" (such as Pyrodex) to produce at least 500 foot pounds of energy at the muzzle. A wad or sleeve is not considered a projectile or part of a projectile.
 - 3) Non-expanding, military-style full metal jacket bullets cannot be used to harvest white-tailed deer; only soft point or expanding bullets (including copper/copper alloy rounds designed for hunting) are legal ammunition.
- c) Standards and specifications for use of muzzleloading firearms are as follows:
- 1) A muzzleloading firearm is defined as a firearm that is incapable of being loaded from the breech end.
 - 2) Only black powder or a "black powder substitute" such as Pyrodex may be used. Modern smokeless powders (nitrocellulose-based) are an approved

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blackpowder substitute only in muzzleloading firearms that are specifically designed for their use.

- 3) Percussion caps, wheel lock, matchlock or flint type ignition only may be used.
 - 4) Removal of percussion cap or removal of prime powder from frizzen pan with frizzen open and hammer all the way down or removal of prime powder from flashpan and wheel un-wound or removal of prime powder and match with match not lit shall constitute an unloaded muzzleloading firearm.
- d) Hunters using unfilled muzzleloader deer permits may only use muzzleloading rifles as specified in ~~subsection Section 680.40~~(a)(2). Hunters using unfilled firearm deer permits, or Late-Winter Deer Season Permits, may use all firearms specified in subsection (a). Hunters using unfilled youth deer permits may only use shotguns or muzzleloaders as specified in subsections (a)(1) and (a)(2).
- e) It shall be unlawful to use or possess any other firearm or ammunition in the field while hunting white-tailed deer during the Late-Winter Deer Season. However, the lawful possession of firearms to take furbearing mammals and game mammals other than deer by persons other than deer hunters shall not be prohibited during the Late-Winter deer season as set in Section 680.10. Violation is a Class B misdemeanor (see 520 ILCS 5/2.24).

(Source: Amended at 31 Ill. Reg. _____, effective _____)

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217/524-4886

- 13) Initial Regulatory Flexibility Analysis:
- A) Types of small businesses, small municipalities and not for profit corporations affected: None
 - B) Reporting, bookkeeping or other procedures required for compliance: None
 - C) Types of professional skills necessary for compliance: None
- 14) Regulatory Agenda on which this rulemaking was summarized: This rule change was not included on either of the two most recent regulatory agendas because: the Department of Revenue did not anticipate this rulemaking at the time the most recent agenda was published.

The full text of the Proposed Amendment begins on the next page:

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TITLE 86: REVENUE

CHAPTER I: DEPARTMENT OF REVENUE

PART 110

PROPERTY TAX CODE

Section	
110.101	Railroads
110.105	Non-carrier Real Estate of Railroads
110.110	Procedures for Assessment of Pollution Control Facilities and Low Sulphur Dioxide Emission Coal Fueled Devices
110.112	Procedures for Assessment of Section 515 Low-income Housing Projects
110.113	Fraternal Organization Assessment Freeze
110.115	Non-Homestead Exemption Proceedings
110.120	Oil Right Lessees and Producers
110.125	Reports to be Filed with the Department
110.130	Hearings and Records of Chief County Assessment Officers
110.135	Review of Assessments – Counties of 3,000,000 or More
110.140	Board of Review Procedures and Records – Counties of Less than 3,000,000
110.141	Farmland Factor Review Procedures (Repealed)
110.145	Practice and Procedure for Hearings on Property Tax Matters Before the Illinois Department of Revenue
110.150	Records Reproduction
110.155	Course and Examination Requirements for Board of Review Members
110.160	Multi-township Assessment Districts
110.162	Township and Multi-township Assessor Qualifications
110.165	Farmland Assessment Review Procedures
110.170	Assessors' Bonus
110.175	Equalization by Chief County Assessment Officers in Counties with Fewer Than 3,000,000 Inhabitants
110.180	Supervisor of Assessments Examination
110.190	Property Tax Extension Limitation
110.192	Property Tax Extension Limitation Law Notification and Determination Requirements After Referendum Under Section 18-213 or 18-214 of the Property Tax Code
110.ILLUSTRATION A	State of Illinois Board of Review Course and Exam Requirements

AUTHORITY: Implementing the Property Tax Code [35 ILCS 200] and authorized by Section 2505-625 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-625].

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SOURCE: Adopted June 1, 1940; amended at 5 Ill. Reg. 2999, effective March 11, 1981; amended at 5 Ill. Reg. 5888, effective May 26, 1981; amended at 6 Ill. Reg. 9707, effective July 27, 1982; amended at 6 Ill. Reg. 14564, effective November 5, 1982; codified at 7 Ill. Reg. 5886; amended at 8 Ill. Reg. 24285, effective December 5, 1984; amended at 9 Ill. Reg. 159, effective December 26, 1984; amended at 9 Ill. Reg. 12022, effective July 24, 1985; amended at 10 Ill. Reg. 11284, effective June 16, 1986; amended at 10 Ill. Reg. 15125, effective September 2, 1986; amended at 11 Ill. Reg. 19675, effective November 23, 1987; amended at 11 Ill. Reg. 20972, effective December 11, 1987; amended at 12 Ill. Reg. 14346, effective August 29, 1988; amended at 13 Ill. Reg. 6803, effective April 12, 1989; amended at 13 Ill. Reg. 7469, effective May 2, 1989; amended at 15 Ill. Reg. 3522, effective February 21, 1991; emergency rule added at 15 Ill. Reg. 14297, effective October 1, 1991, for a maximum of 150 days; amended at 16 Ill. Reg. 2624, effective February 4, 1992; emergency amendment at 17 Ill. Reg. 22584, effective January 1, 1994, for a maximum of 150 days; emergency expired May 30, 1994; amended at 18 Ill. Reg. 15618, effective October 11, 1994; emergency amendment at 19 Ill. Reg. 2476, effective February 17, 1995, for a maximum of 150 days; emergency expired July 16, 1995; emergency amendment at 19 Ill. Reg. 3555, effective March 1, 1995, for a maximum of 150 days; emergency expired July 28, 1995; emergency amendment at 20 Ill. Reg. 7540, effective May 21, 1996, for a maximum of 150 days; amended at 20 Ill. Reg. 13611, effective October 3, 1996; amended at 20 Ill. Reg. 13993, effective October 3, 1996; emergency amendment at 20 Ill. Reg. 15613, effective November 22, 1996, for a maximum of 150 days; emergency expired on April 21, 1997; amended at 21 Ill. Reg. 6921, effective May 22, 1997; emergency amendment at 23 Ill. Reg. 9909, effective August 2, 1999, for a maximum of 150 days; emergency expired December 29, 1999; amended at 23 Ill. Reg. 14759, effective December 8, 1999; amended at 24 Ill. Reg. 2428, effective January 25, 2000; amended at 25 Ill. Reg. 191, effective December 26, 2000; amended at 25 Ill. Reg. 6396, effective May 1, 2001; amended at 26 Ill. Reg. 3727, effective February 26, 2002; emergency amendment at 27 Ill. Reg. 17094, effective October 24, 2003, for a maximum of 150 days; amended at 28 Ill. Reg. 1395, effective January 9, 2004; amended at 28 Ill. Reg. 2257, effective January 22, 2004; emergency amendment at 28 Ill. Reg. 9690, effective June 28, 2004, for a maximum of 150 days; amended at 28 Ill. Reg. 14662, effective October 19, 2004; amended at 28 Ill. Reg. 15599, effective November 17, 2004; amended at 31 Ill. Reg. _____, effective _____.

Section 110.180 Supervisor of Assessments Examination

- a) Section 3-5 of the Property Tax Code [35 ILCS 200/3-5] requires, in addition to certain designation and experience criteria, that in order to be eligible for appointment or election to the office of Supervisor of Assessments a person must pass an examination conducted by the Department to determine his or her

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competence to hold office. Eligibility must be met to be appointed, to file nomination papers, to be a candidate in a primary or general election, to be elected and to assume office.

- b) A person may take the Supervisor of Assessments examination in any county where it is given, and the results shall be valid in any county throughout the State.
- c) County Examination Requests in Counties that Appoint a Supervisor of Assessments: If the presiding officer of the County Board intends to appoint a person to be Supervisor of Assessments who has not passed the Supervisor of Assessments examination within the requisite time, an examination administered by the Department shall be requested by the presiding officer of the County Board at least 21 days before an appointment is to be made. Before requesting that a Supervisor of Assessments examination be administered in a county that appoints a Supervisor of Assessments, one of the three following criteria must be met:
 - 1) The current Supervisor of Assessments has died or submitted a resignation with an effective date.
 - 2) The County Board has voted to dismiss the current Supervisor of Assessments for misfeasance, malfeasance or nonfeasance. In this case, the examination will be given after the 21 day dismissal appeal period if no hearing is requested by the current Supervisor of Assessments. If a hearing is requested by the current Supervisor of Assessments pursuant to 35 ILCS 200/3-10, the examination will be scheduled only after the hearing and a final vote to dismiss the current Supervisor of Assessments.
 - 3) The presiding officer of the County Board has notified the current Supervisor of Assessments within 90 to 120 days prior to the expiration of his term that the presiding officer does not intend to reappoint the Supervisor of Assessments.
- d) County Examination Requests in Counties that Elect a Supervisor of Assessments: A person who wants to be a candidate for elected Supervisor of Assessments in a county and who has not passed the Department examination within two years ~~before~~after the first day for filing nomination papers shall request at least 30 days before the first day for filing nomination petitions that the County Clerk request an examination be given by the Department. If a person makes such a request, the County Clerk shall at least 21 days before the first day

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for filing nomination petitions request that the Department administer an examination. The presiding officer of the County Board may request at least 21 days before the first day for filing nomination petitions that the Department give the examination, and if the presiding officer does so, the County Clerk need not duplicate the request.

e) Examination Score

- 1) A passing score of 70% or more correct will be valid for a two-year period commencing with the day the examination was taken.
- 2) If a person re-takes the examination, the most current examination score supersedes any previous examination score and the two-year period will begin with the most recent date that the person took and received a passing score on the examination.
- 3) In counties that appoint a Supervisor of Assessments, all persons certified to a county by the Department of Revenue as passing the examination shall be considered by that county as having met the examination requirements even though the two-year period may expire between the time the list in subsection (g) ~~below~~ is certified and the actual appointment is made. However, no list shall be valid for more than 120 days. If a person verifies having passed the test by presenting a grade request form pursuant to subsection (f)(1)(A) ~~below~~, the test must have been taken within two years before the date the appointment is made.
- 4) In counties that elect a Supervisor of Assessments, a person presenting a grade request form pursuant to subsection (f)(2)(A) ~~below~~ at the time his or her nomination papers are filed shall be considered as having met the examination requirements even though the two-year period may expire between the time the nomination papers are filed and the elected Supervisor of Assessments assumes office. In such counties a person whose name appears on the list provided by the Department pursuant to subsection (f)(2)(B) ~~below~~ shall be considered as having met the examination requirements even though the two-year period may expire between the first day nomination papers may be filed and the time an elected Supervisor of Assessments assumes office.

f) Verification of Passing the Examination

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- 1) In counties that appoint a Supervisor of Assessments, verification that a person is certified as having passed the examination within the required time period shall be made by:
 - A) The person presenting to the presiding officer of the County Board or his designee a grade request form signed by two Department examiners indicating the person received a grade of at least 70% on the examination within two years ~~before~~ the date of the appointment, or
 - B) The person's name appearing on the list requested by the presiding officer of the County Board or his or her designee and provided by the Department pursuant to subsection (g) ~~below~~.
 - 2) In counties that elect a Supervisor of Assessments, verification that a person is certified as having passed the examination within the required time period at the time the person files nomination papers shall be made by:
 - A) The person presenting to the County Clerk or his or her designee a grade request form signed by two Department examiners indicating the person received a grade of at least 70% on the examination within two years before the date the nomination papers were filed, or
 - B) The person's name appearing on the list requested by the County Clerk or his or her designee or the presiding officer of the County Board or his or her designee and provided by the Department pursuant to subsection (g) ~~below~~.
- g) List of People Passing Examination
- 1) The Department shall maintain a list of people who have passed the Supervisor of Assessments examination within the last two years. Such list shall include each person's name, address, telephone number, and examination score. A person who does not wish to be on the certified list for the county in which the exam is being given may sign a waiver to keep his or her name off that county's list. A person who does not wish to be on

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any certified list may so request on the examination application. A person who requests not to be on a list shall still receive a grade slip and, if a passing score was received, the grade slip signed by two Department examiners shall serve as proof of meeting the examination requirement for two years ~~after from~~ the date of the examination. A person who has passed the examination but has requested that his or her name not be on any list may later request to be placed on a list for the remainder of the two years ~~following from~~ the date of the examination.

- 2) The list of people with passing scores will be provided by the Department when there is a vacancy in the position of Supervisor of Assessments in a county that appoints a Supervisor of Assessments and the presiding officer of the County Board or his or her designee requests ~~the such~~ list. Additional updated lists may be provided until such time as the vacancy is filled.
 - 3) When a vacancy is filled by a permanent appointment to the position of Supervisor of Assessments, all lists previously provided to that county shall be considered void in that county, and the county shall obtain an updated list of people passing the examination to fill any future Supervisor of Assessments vacancies. The appointment of an acting Supervisor of Assessments for 60 days does not void lists certified to the county to fill the current vacancy.
 - 4) The list of people with passing scores shall be provided by the Department before an election in a county that elects a Supervisor of Assessments when the County Clerk or his or her designee requests ~~the such a~~ list. The list shall be requested at least 10 days before the first day that nomination petitions may be filed. The request shall include the date on which nomination papers may first be filed, and the list shall include those who have passed the test within two years prior to that date.
- h) Location of Examinations
- 1) The Supervisor of Assessments examinations shall be given in a county when the county requires ~~ansuch~~ examination. The examination may also be given on a regional basis, with locations and examination dates being determined by the Department.

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- 2) If an examination is scheduled based upon a county's request, the Department shall cancel the scheduled examination if a Supervisor of Assessments appointment is made from the Department's list prior to the examination date. The County Clerk shall immediately notify the Department of ~~the such~~ appointment.
- i) Publication Requirement
 - 1) The Department of Revenue is responsible for meeting the statutory publication requirements for all regional examinations.
 - 2) If the examination is conducted as a result of an individual county's request, then that county is responsible for meeting the statutory publication requirement.
 - 3) Proof of publication must be submitted to the Department at or before the examination. If the publication requirement is not met by the county requesting an examination, the scores from that examination session shall be considered null and void. Proof of publication shall consist of a copy of the notice and a statement of the date of publication.
 - 4) The published notice shall include the date, time, place and purpose of the examination, shall indicate that study materials are available and that the examination and facilities are accessible to handicapped individuals and shall indicate where application forms may be obtained. The notice shall be published in a local newspaper of general circulation in the county at least seven days before the examination is given.
 - j) Reappointment or Reelection
 - 1) An incumbent Supervisor of Assessments is not required to take and pass the Supervisor of Assessments examination to be eligible for reappointment or reelection, to be appointed if the county changes from an elected to an appointed Supervisor of Assessments or to be elected if a county changes from an appointed to an elected Supervisor of Assessments.
 - 2) A person currently holding the position of Supervisor of Assessments is not required to take and pass the Supervisor of Assessments examination

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to be appointed to and assume the office of Supervisor of Assessments in another county or to file nominating papers, to be a candidate in a primary or general election, to be elected and to assume the office of Supervisor of Assessments in another county.

(Source: Amended at 31 Ill. Reg. _____, effective _____)

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- 1) Heading of the Part: Retailers' Occupation Tax
 - 2) Code Citation: 86 Ill. Adm. Code 130
 - 3) Section Number: 130.1701 Proposed Action: Amendment
 - 4) Statutory Authority: 20 ILCS 2505/2505-10
 - 5) A Complete Description of the Subjects and Issues Involved: This rulemaking implements changes to the "bulk sales" provisions of the Retailers' Occupation Tax Act made by Public Act 94-776, effective May 19, 2006. A "bulk sale" is when a taxpayer, outside the usual course of his business, sells or transfers the major part of any one or more of:
 - A) the stock of goods which he or she is engaged in the business of selling,
 - B) the furniture or fixtures,
 - C) the machinery and equipment, or
 - D) the real property of any business that is subject to the provisions of the Retailers' Occupation Tax Act.
- The bulk sales provisions of the Retailers' Occupation Tax Act impose certain notice requirements on taxpayers and the Illinois Department of Revenue. Those notice requirements reference either providing notice "within 10 days" or "within 60 days". The changes made by Public Act 94-776 and this rulemaking add the word "business" to each of the notice periods, so that it would read, for example "within 10 business days".
- 6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: None
 - 7) Will this rulemaking replace any emergency rulemaking currently in effect: No
 - 8) Does this rulemaking contain an automatic repeal date? No
 - 9) Does this rulemaking contain incorporations by reference? No
 - 10) Are there any other proposed rulemakings pending on this Part? No

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- 11) Statement of Statewide Policy Objective: This rulemaking does not create a State mandate, nor does it modify any existing State mandates.
- 12) Time, Place and Manner in which interested persons may comment on this proposed rulemaking: Persons who wish to submit comments on this proposed rulemaking may submit them in writing by no later than 45 days after publication of this Notice to:

Terry D. Charlton
Senior Counsel, Sales and Excise Taxes
Illinois Department of Revenue
Legal Services Office
101 West Jefferson
Springfield, Illinois 62794

217/782-2844

- 13) Initial Regulatory Flexibility Analysis:
 - A) Types of small businesses, small municipalities and not for profit corporations affected: Any small business that is subject to the bulk sale provisions of the Retailers' Occupation Tax Act would be affected by this rulemaking.
 - B) Reporting, bookkeeping or other procedures required for compliance: None
 - C) Types of professional skills necessary for compliance: None
- 14) Regulatory Agenda on which this rulemaking was summarized: January 2007

The full text of the Proposed Amendment begins on the next page:

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TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUEPART 130
RETAILERS' OCCUPATION TAX

SUBPART A: NATURE OF TAX

Section	
130.101	Character and Rate of Tax
130.105	Responsibility of Trustees, Receivers, Executors or Administrators
130.110	Occasional Sales
130.111	Sale of Used Motor Vehicles, Aircraft, or Watercraft by Leasing or Rental Business
130.115	Habitual Sales
130.120	Nontaxable Transactions

SUBPART B: SALE AT RETAIL

Section	
130.201	The Test of a Sale at Retail
130.205	Sales for Transfer Incident to Service
130.210	Sales of Tangible Personal Property to Purchasers for Resale
130.215	Further Illustrations of Sales for Use or Consumption Versus Sales for Resale
130.220	Sales to Lessors of Tangible Personal Property
130.225	Drop Shipments

SUBPART C: CERTAIN STATUTORY EXEMPTIONS

Section	
130.305	Farm Machinery and Equipment
130.310	Food, Drugs, Medicines and Medical Appliances
130.315	Fuel Sold for Use in Vessels on Rivers Bordering Illinois
130.320	Gasohol, Majority Blended Ethanol, Biodiesel Blends, and 100% Biodiesel
130.321	Fuel Used by Air Common Carriers in International Flights
130.325	Graphic Arts Machinery and Equipment Exemption
130.330	Manufacturing Machinery and Equipment
130.331	Manufacturer's Purchase Credit
130.332	Automatic Vending Machines
130.335	Pollution Control Facilities and Low Sulfur Dioxide Emission Coal-Fueled

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	Devices
130.340	Rolling Stock
130.341	Commercial Distribution Fee Sales Tax Exemption
130.345	Oil Field Exploration, Drilling and Production Equipment
130.350	Coal Exploration, Mining, Off Highway Hauling, Processing, Maintenance and Reclamation Equipment
130.351	Aggregate Manufacturing

SUBPART D: GROSS RECEIPTS

Section	
130.401	Meaning of Gross Receipts
130.405	How to Avoid Paying Tax on State or Local Tax Passed on to the Purchaser
130.410	Cost of Doing Business Not Deductible
130.415	Transportation and Delivery Charges
130.420	Finance or Interest Charges – Penalties – Discounts
130.425	Traded-In Property
130.430	Deposit or Prepayment on Purchase Price
130.435	State and Local Taxes Other Than Retailers' Occupation Tax
130.440	Penalties
130.445	Federal Taxes
130.450	Installation, Alteration and Special Service Charges
130.455	Motor Vehicle Leasing and Trade-In Allowances

SUBPART E: RETURNS

Section	
130.501	Monthly Tax Returns – When Due – Contents
130.502	Quarterly Tax Returns
130.505	Returns and How to Prepare
130.510	Annual Tax Returns
130.515	First Return
130.520	Final Returns When Business is Discontinued
130.525	Who May Sign Returns
130.530	Returns Covering More Than One Location Under Same Registration – Separate Returns for Separately Registered Locations
130.535	Payment of the Tax, Including Quarter Monthly Payments in Certain Instances
130.540	Returns on a Transaction by Transaction Basis
130.545	Registrants Must File a Return for Every Return Period

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130.550	Filing of Returns for Retailers by Suppliers Under Certain Circumstances
130.551	Prepayment of Retailers' Occupation Tax on Motor Fuel
130.552	Alcoholic Liquor Reporting
130.555	Vending Machine Information Returns
130.560	Verification of Returns

SUBPART F: INTERSTATE COMMERCE

Section	
130.601	Preliminary Comments
130.605	Sales of Property Originating in Illinois
130.610	Sales of Property Originating in Other States

SUBPART G: CERTIFICATE OF REGISTRATION

Section	
130.701	General Information on Obtaining a Certificate of Registration
130.705	Procedure in Disputed Cases Involving Financial Responsibility Requirements
130.710	Procedure When Security Must be Forfeited
130.715	Sub-Certificates of Registration
130.720	Separate Registrations for Different Places of Business of Same Taxpayer Under Some Circumstances
130.725	Display
130.730	Replacement of Certificate
130.735	Certificate Not Transferable
130.740	Certificate Required For Mobile Vending Units
130.745	Revocation of Certificate

SUBPART H: BOOKS AND RECORDS

Section	
130.801	General Requirements
130.805	What Records Constitute Minimum Requirement
130.810	Records Required to Support Deductions
130.815	Preservation and Retention of Records
130.820	Preservation of Books During Pendency of Assessment Proceedings
130.825	Department Authorization to Destroy Records Sooner Than Would Otherwise be Permissible

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SUBPART I: PENALTIES AND INTEREST

Section

- 130.901 Civil Penalties
- 130.905 Interest
- 130.910 Criminal Penalties

SUBPART J: BINDING OPINIONS

Section

- 130.1001 When Opinions from the Department are Binding

SUBPART K: SELLERS LOCATED ON, OR SHIPPING TO, FEDERAL AREAS

Section

- 130.1101 Definition of Federal Area
- 130.1105 When Deliveries on Federal Areas Are Taxable
- 130.1110 No Distinction Between Deliveries on Federal Areas and Illinois Deliveries Outside Federal Areas

SUBPART L: TIMELY MAILING TREATED AS TIMELY FILING AND PAYING

Section

- 130.1201 General Information
- 130.1205 Due Date that Falls on Saturday, Sunday or a Holiday

SUBPART M: LEASED PORTIONS OF LESSOR'S BUSINESS SPACE

Section

- 130.1301 When Lessee of Premises Must File Return for Leased Department
- 130.1305 When Lessor of Premises Should File Return for Business Operated on Leased Premises
- 130.1310 Meaning of "Lessor" and "Lessee" in this Regulation

SUBPART N: SALES FOR RESALE

Section

- 130.1401 Seller's Responsibility to Determine the Character of the Sale at the Time of the Sale

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- 130.1405 Seller's Responsibility to Obtain Certificates of Resale and Requirements for Certificates of Resale
- 130.1410 Requirements for Certificates of Resale (Repealed)
- 130.1415 Resale Number – When Required and How Obtained
- 130.1420 Blanket Certificate of Resale (Repealed)

SUBPART O: CLAIMS TO RECOVER ERRONEOUSLY PAID TAX

Section

- 130.1501 Claims for Credit – Limitations – Procedure
- 130.1505 Disposition of Credit Memoranda by Holders Thereof
- 130.1510 Refunds
- 130.1515 Interest

SUBPART P: PROCEDURE TO BE FOLLOWED UPON
SELLING OUT OR DISCONTINUING BUSINESS

Section

- 130.1601 When Returns are Required After a Business is Discontinued
- 130.1605 When Returns Are Not Required After Discontinuation of a Business
- 130.1610 Cross Reference to Bulk Sales Regulation

SUBPART Q: NOTICE OF SALES OF GOODS IN BULK

Section

- 130.1701 Bulk Sales: Notices of Sales of Business Assets

SUBPART R: POWER OF ATTORNEY

Section

- 130.1801 When Powers of Attorney May be Given
- 130.1805 Filing of Power of Attorney With Department
- 130.1810 Filing of Papers by Agent Under Power of Attorney

SUBPART S: SPECIFIC APPLICATIONS

Section

- 130.1901 Addition Agents to Plating Baths
- 130.1905 Agricultural Producers

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- 130.1910 Antiques, Curios, Art Work, Collectors' Coins, Collectors' Postage Stamps and Like Articles
- 130.1915 Auctioneers and Agents
- 130.1920 Barbers and Beauty Shop Operators
- 130.1925 Blacksmiths
- 130.1930 Chiropodists, Osteopaths and Chiropractors
- 130.1935 Computer Software
- 130.1940 Construction Contractors and Real Estate Developers
- 130.1945 Co-operative Associations
- 130.1950 Dentists
- 130.1951 Enterprise Zones
- 130.1952 Sales of Building Materials to a High Impact Business
- 130.1953 Sales of Building Materials to be Incorporated into a Redevelopment Project Area within an Intermodal Terminal Facility Area
- 130.1955 Farm Chemicals
- 130.1960 Finance Companies and Other Lending Agencies – Installment Contracts – Bad Debts
- 130.1965 Florists and Nurserymen
- 130.1970 Hatcheries
- 130.1971 Sellers of Pets and the Like
- 130.1975 Operators of Games of Chance and Their Suppliers
- 130.1980 Optometrists and Opticians
- 130.1985 Pawnbrokers
- 130.1990 Peddlers, Hawkers and Itinerant Vendors
- 130.1995 Personalizing Tangible Personal Property
- 130.2000 Persons Engaged in the Printing, Graphic Arts or Related Occupations, and Their Suppliers
- 130.2004 Sales to Nonprofit Arts or Cultural Organizations
- 130.2005 Persons Engaged in Nonprofit Service Enterprises and in Similar Enterprises Operated As Businesses, and Suppliers of Such Persons
- 130.2006 Sales by Teacher-Sponsored Student Organizations
- 130.2007 Exemption Identification Numbers
- 130.2008 Sales by Nonprofit Service Enterprises
- 130.2009 Personal Property Purchased Through Certain Fundraising Events for the Bene fit of Certain Schools
- 130.2010 Persons Who Rent or Lease the Use of Tangible Personal Property to Others
- 130.2011 Sales to Persons Who Lease Tangible Personal Property to Exempt Hospitals
- 130.2012 Sales to Persons Who Lease Tangible Personal Property to Governmental Bodies
- 130.2013 Persons in the Business of Both Renting and Selling Tangible Personal Property –

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	Tax Liabilities, Credit
130.2015	Persons Who Repair or Otherwise Service Tangible Personal Property
130.2020	Physicians and Surgeons
130.2025	Picture-Framers
130.2030	Public Amusement Places
130.2035	Registered Pharmacists and Druggists
130.2040	Retailers of Clothing
130.2045	Retailers on Premises of the Illinois State Fair, County Fairs, Art Shows, Flea Markets and the Like
130.2050	Sales and Gifts By Employers to Employees
130.2055	Sales by Governmental Bodies
130.2060	Sales of Alcoholic Beverages, Motor Fuel and Tobacco Products
130.2065	Sales of Automobiles for Use In Demonstration (Repealed)
130.2070	Sales of Containers, Wrapping and Packing Materials and Related Products
130.2075	Sales To Construction Contractors, Real Estate Developers and Speculative Builders
130.2076	Sales to Purchasers Performing Contracts with Governmental Bodies
130.2080	Sales to Governmental Bodies, Foreign Diplomats and Consular Personnel
130.2085	Sales to or by Banks, Savings and Loan Associations and Credit Unions
130.2090	Sales to Railroad Companies
130.2095	Sellers of Gasohol, Coal, Coke, Fuel Oil and Other Combustibles
130.2100	Sellers of Feeds and Breeding Livestock
130.2101	Sellers of Floor Coverings
130.2105	Sellers of Newspapers, Magazines, Books, Sheet Music and Musical Recordings, and Their Suppliers; Transfer of Data Downloaded Electronically
130.2110	Sellers of Seeds and Fertilizer
130.2115	Sellers of Machinery, Tools and Special Order Items
130.2120	Suppliers of Persons Engaged in Service Occupations and Professions
130.2125	Trading Stamps and Discount Coupons
130.2130	Undertakers and Funeral Directors
130.2135	Vending Machines
130.2140	Vendors of Curtains, Slip Covers and Other Similar Items Made to Order
130.2145	Vendors of Meals
130.2150	Vendors of Memorial Stones and Monuments
130.2155	Tax Liability of Sign Vendors
130.2156	Vendors of Steam
130.2160	Vendors of Tangible Personal Property Employed for Premiums, Advertising, Prizes, Etc.
130.2165	Veterinarians

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130.2170 Warehousemen

SUBPART T: DIRECT PAYMENT PROGRAM

Section

130.2500 Direct Payment Program
130.2505 Qualifying Transactions, Non-transferability of Permit
130.2510 Permit Holder's Payment of Tax
130.2515 Application for Permit
130.2520 Qualification Process and Requirements
130.2525 Application Review
130.2530 Recordkeeping Requirements
130.2535 Revocation and Withdrawal

130.ILLUSTRATION A Examples of Tax Exemption Card

130.ILLUSTRATION B Example of Notice of Revocation of Certificate of Registration

AUTHORITY: Implementing the Illinois Retailers' Occupation Tax Act [35 ILCS 120] and authorized by Section 2505-25 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-25].

SOURCE: Adopted July 1, 1933; amended at 2 Ill. Reg. 50, p. 71, effective December 10, 1978; amended at 3 Ill. Reg. 12, p. 4, effective March 19, 1979; amended at 3 Ill. Reg. 13, pp. 93 and 95, effective March 25, 1979; amended at 3 Ill. Reg. 23, p. 164, effective June 3, 1979; amended at 3 Ill. Reg. 25, p. 229, effective June 17, 1979; amended at 3 Ill. Reg. 44, p. 193, effective October 19, 1979; amended at 3 Ill. Reg. 46, p. 52, effective November 2, 1979; amended at 4 Ill. Reg. 24, pp. 520, 539, 564 and 571, effective June 1, 1980; amended at 5 Ill. Reg. 818, effective January 2, 1981; amended at 5 Ill. Reg. 3014, effective March 11, 1981; amended at 5 Ill. Reg. 12782, effective November 2, 1981; amended at 6 Ill. Reg. 2860, effective March 3, 1982; amended at 6 Ill. Reg. 6780, effective May 24, 1982; codified at 6 Ill. Reg. 8229; recodified at 6 Ill. Reg. 8999; amended at 6 Ill. Reg. 15225, effective December 3, 1982; amended at 7 Ill. Reg. 7990, effective June 15, 1983; amended at 8 Ill. Reg. 5319, effective April 11, 1984; amended at 8 Ill. Reg. 19062, effective September 26, 1984; amended at 10 Ill. Reg. 1937, effective January 10, 1986; amended at 10 Ill. Reg. 12067, effective July 1, 1986; amended at 10 Ill. Reg. 19538, effective November 5, 1986; amended at 10 Ill. Reg. 19772, effective November 5, 1986; amended at 11 Ill. Reg. 4325, effective March 2, 1987; amended at 11 Ill. Reg. 6252, effective March 20, 1987; amended at 11 Ill. Reg. 18284, effective October 27, 1987; amended at 11 Ill. Reg. 18767, effective October 28, 1987; amended at 11 Ill. Reg. 19138, effective October 29, 1987; amended at 11 Ill. Reg. 19696, effective November 23, 1987;

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amended at 12 Ill. Reg. 5652, effective March 15, 1988; emergency amendment at 12 Ill. Reg. 14401, effective September 1, 1988, for a maximum of 150 days, modified in response to an objection of the Joint Committee on Administrative Rules at 12 Ill. Reg. 19531, effective November 4, 1988, not to exceed the 150 day time limit of the original rulemaking; emergency expired January 29, 1989; amended at 13 Ill. Reg. 11824, effective June 29, 1989; amended at 14 Ill. Reg. 241, effective December 21, 1989; amended at 14 Ill. Reg. 872, effective January 1, 1990; amended at 14 Ill. Reg. 15463, effective September 10, 1990; amended at 14 Ill. Reg. 16028, effective September 18, 1990; amended at 15 Ill. Reg. 6621, effective April 17, 1991; amended at 15 Ill. Reg. 13542, effective August 30, 1991; amended at 15 Ill. Reg. 15757, effective October 15, 1991; amended at 16 Ill. Reg. 1642, effective January 13, 1992; amended at 17 Ill. Reg. 860, effective January 11, 1993; amended at 17 Ill. Reg. 18142, effective October 4, 1993; amended at 17 Ill. Reg. 19651, effective November 2, 1993; amended at 18 Ill. Reg. 1537, effective January 13, 1994; amended at 18 Ill. Reg. 16866, effective November 7, 1994; amended at 19 Ill. Reg. 13446, effective September 12, 1995; amended at 19 Ill. Reg. 13568, effective September 11, 1995; amended at 19 Ill. Reg. 13968, effective September 18, 1995; amended at 20 Ill. Reg. 4428, effective March 4, 1996; amended at 20 Ill. Reg. 5366, effective March 26, 1996; amended at 20 Ill. Reg. 6991, effective May 7, 1996; amended at 20 Ill. Reg. 9116, effective July 2, 1996; amended at 20 Ill. Reg. 15753, effective December 2, 1996; expedited correction at 21 Ill. Reg. 4052, effective December 2, 1996; amended at 20 Ill. Reg. 16200, effective December 16, 1996; amended at 21 Ill. Reg. 12211, effective August 26, 1997; amended at 22 Ill. Reg. 3097, effective January 27, 1998; amended at 22 Ill. Reg. 11874, effective June 29, 1998; amended at 22 Ill. Reg. 19919, effective October 28, 1998; amended at 22 Ill. Reg. 21642, effective November 25, 1998; amended at 23 Ill. Reg. 9526, effective July 29, 1999; amended at 23 Ill. Reg. 9898, effective August 9, 1999; amended at 24 Ill. Reg. 10713, effective July 7, 2000; emergency amendment at 24 Ill. Reg. 11313, effective July 12, 2000, for a maximum of 150 days; amended at 24 Ill. Reg. 15104, effective October 2, 2000; amended at 24 Ill. Reg. 18376, effective December 1, 2000; amended at 25 Ill. Reg. 941, effective January 8, 2001; emergency amendment at 25 Ill. Reg. 1792, effective January 16, 2001, for a maximum of 150 days; amended at 25 Ill. Reg. 4674, effective March 15, 2001; amended at 25 Ill. Reg. 4950, effective March 19, 2001; amended at 25 Ill. Reg. 5398, effective April 2, 2001; amended at 25 Ill. Reg. 6515, effective May 3, 2001; expedited correction at 25 Ill. Reg. 15681, effective May 3, 2001; amended at 25 Ill. Reg. 6713, effective May 9, 2001; amended at 25 Ill. Reg. 7264, effective May 25, 2001; amended at 25 Ill. Reg. 10917, effective August 13, 2001; amended at 25 Ill. Reg. 12841, effective October 1, 2001; amended at 26 Ill. Reg. 958, effective January 15, 2002; amended at 26 Ill. Reg. 1303, effective January 17, 2002; amended at 26 Ill. Reg. 3196, effective February 13, 2002; amended at 26 Ill. Reg. 5369, effective April 1, 2002; amended at 26 Ill. Reg. 5946, effective April 15, 2002; amended at 26 Ill. Reg. 8423, effective May 24, 2002; amended at 26 Ill. Reg. 9885, effective June 24, 2002; amended at 27 Ill. Reg. 795, effective January 3, 2003; emergency amendment at 27 Ill. Reg. 11099, effective July 7, 2003,

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for a maximum of 150 days; emergency expired December 3, 2003; amended at 27 Ill. Reg. 17216, effective November 3, 2003; emergency amendment at 27 Ill. Reg. 18911, effective November 26, 2003, for a maximum of 150 days; emergency expired April 23, 2004; amended at 28 Ill. Reg. 9121, effective June 18, 2004; amended at 28 Ill. Reg. 11268, effective July 21, 2004; emergency amendment at 28 Ill. Reg. 15193, effective November 3, 2004, for a maximum of 150 days; emergency expired April 1, 2005; amended at 29 Ill. Reg. 7004, effective April 26, 2005; amended at 31 Ill. Reg. 3574, effective February 16, 2007; amended at 31 Ill. Reg. 5621, effective March 23, 2007; amended at 31 Ill. Reg. _____, effective _____.

SUBPART Q: NOTICE OF SALES OF GOODS IN BULK

Section 130.1701 Bulk Sales: Notices of Sales of Business Assets

- a) If any taxpayer, outside the usual course of his or her business, sells or transfers the major part of any one or more of:
- 1) the stock of goods which he is engaged in the business of selling, or
 - 2) the furniture or fixtures, or
 - 3) the machinery and equipment, or
 - 4) the real property of any business that is subject to the provisions of the Act,

the purchaser or transferee of such assets shall, no later than 10 business days after the sale or transfer, file a notice of sale or transfer of business assets with the Chicago Office of the Department disclosing the name and address of the seller or transferor, the name and address of the purchaser or transferee, the date of the sale or transfer, a copy of the sales contract and financing agreements that shall include a description of the property sold, the amount of the purchase price or a statement of other consideration for the sale or transfer, the terms for payment of the purchase price and such other information as the Department may reasonably require. If the purchaser or transferee fails to file the above-described report of sale with the Department within the prescribed time, the purchaser or transferee shall be personally liable for the amount owed under this Section by the seller or transferor to the Department up to the amount of the reasonable value of the property acquired by the purchaser or transferee. The seller or transferor shall pay the Department the amount of tax, penalty and interest (if any) due from him or

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her under the Act up to the date of the payment of tax. The seller or transferor, or the purchaser or transferee, at least 10 business days before the date of the sale or transfer, may notify the Department of the intended sale or transfer and request the Department to audit the books and records of the seller or transferor or to do whatever else may be necessary to determine how much the seller or transferor owes to the Department under the Act up to the date of the sale or transfer. The Department shall take such steps as may be appropriate to comply with the request.

- b) Any order issued by the Department pursuant to the Act and this Section to withhold from the purchase price shall be issued within 10 business days after the Department receives notification of a sale as provided in the Act and this Section. The purchaser or transferee shall withhold such portion of the purchase price as may be directed by the Department, but not to exceed a minimum amount varying by type of business plus twice the outstanding unpaid liabilities and twice the average liability of preceding filings times the number of unfiled returns to cover the amount of all tax, penalty and interest due and unpaid by the seller or transferor under the Act or, if the payment of money or property is not involved, shall withhold the performance of the condition that constitutes the consideration for the sale or transfer. Within 60 business days after the issuance of the initial order to withhold, the Department shall provide written notice to the purchaser or transferee of the actual amount of all taxes, penalties and interest then due and whether or not additional amounts may become due as a result of unfiled returns, pending assessments and audits not completed. The purchaser or ~~transferee~~transferee shall continue to withhold the amount directed to be withheld by the initial order or to withhold the performance of the condition that~~which~~ constitutes the consideration for the sale or transfer until the purchaser or transferee receives from the Department a certificate showing that such tax, penalty and interest have been paid or a certificate from the Department showing that no tax, penalty or interest is due from the seller or transferor under the Act.
- c) The purchaser or transferee is relieved of any duty to continue to withhold from the purchase price and of any liability for tax, penalty or interest due under the Act from the seller or transferor if the Department fails to notify the purchaser or transferee in the manner provided in this Section of the amount to be withheld within 10 business days after the sale or transfer has been reported to the Department or within 60 business days after issuance of the initial order to withhold as the case may be. The Department shall have the right to determine amounts claimed on an estimated basis to allow for non-filed periods, pending

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assessments and audits not completed. However, the purchaser or transferee shall be personally liable only for the actual amount due when determined.

- d) If the seller or transferor fails to pay the tax, penalty and interest (if any) due from him or her under the Act and the Department makes timely claim therefor against the purchaser or transferee as provided in subsection (b), then the purchaser or transferee shall pay the amount so withheld from the purchase price to the Department. If the purchaser or transferee fails to comply with the requirements of this Section under the Act, the purchaser or transferee shall be personally liable to the Department for the amount owed under the Act by the seller or transferor to the Department up to the amount of the reasonable value of the property acquired by the purchaser or transferee.
- e) Any person who shall acquire any property or rights thereto which, at the time of such acquisition, is subject to a valid lien in favor of the Department shall be personally liable to the Department for a sum equal to the amount of taxes secured by such lien but not to exceed the reasonable value of such property acquired by him.
- f) Examples of situations where bulk sales reporting is required:
 - 1) When a store selling clothing and shoes sells the clothing inventory of the business to another entity, bulk sales reporting is required.
 - 2) When a company sells its business on a contract for deed basis, bulk sales reporting is required when the contract is entered into.
- g) Examples of situations where bulk sales reporting is not required:
 - 1) When a corporation is merged into another corporation pursuant to the Business Corporation Act, there are no bulk sales reporting requirements because the surviving corporation retains all of the liabilities of the merged corporation.
 - 2) When one or more corporations are consolidated into a new corporation pursuant to the Illinois Business Corporation Act, there are no bulk sales reporting requirements because the new corporation retains all of the liabilities of the consolidated corporations.

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- 3) A repossession of equipment and inventory by a lender upon default by a borrower does not constitute a transfer within the meaning of the Bulk Sales provisions of the Act. For example, when a company is in default on a loan for business furniture and fixtures and the holder of the security interest forecloses and enters the business to repossess the furniture and fixtures, bulk sales reporting is not required.
- 4) A transfer of the majority of assets from one location to another location where a business has multiple locations and operates the locations under the same Certificate of Registration number is not a transfer that requires bulk sales reporting.

(Source: Amended at 31 Ill. Reg. _____, effective _____)

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NOTICE OF PROPOSED AMENDMENT

- 1) Heading of the Part: Public List of Delinquent Taxpayers
- 2) Code Citation: 86 Ill. Adm. Code 710
- 3)

<u>Section Number:</u> 710.10	<u>Proposed Action:</u> Amendment
----------------------------------	--------------------------------------
- 4) Statutory Authority: 20 ILCS 2505/2505-425
- 50) A Complete Description of the Subjects and Issues Involved: Section 2505-425 of the Civil Administrative Code of the Department of Revenue (20 ILCS 2505/2505-425) provides statutory authority to the Department to publish an annual list of taxpayers who are delinquent in the payment of State taxes and directs the Department to prescribe reasonable rules for the administration of this Section.

Section 710.10 defines the term "Annual List" as an initial list of delinquent taxpayers, along with accumulated updates, disclosed by the Department during the course of a "one-year period" and establishes the one-year period as running from September 15 of one year to September 14 of the next.

The Department proposes to amend this administrative rule by removing the references to the specific annual beginning and ending dates and, instead, by adding language to establish the one-year period as 365 days, beginning on the date of initial publication. The proposed revision would afford the Department more flexibility in determining the initial date in a given year for publication of the list of delinquent taxpayers.
- 6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: None
- 7) Will this rulemaking replace any emergency rulemaking currently in effect? No
- 8) Does this rulemaking contain an automatic repeal date? No
- 9) Does this rulemaking contain incorporations by reference? No
- 10) Are there any other proposed rulemakings pending on this Part? No
- 11) Statement of Statewide Policy Objective: This rulemaking does not create a State mandate, nor does it modify any existing State mandates.

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- 12) Time, Place and Manner in which interested persons may comment on this proposed rulemaking: Persons who wish to submit comments on this proposed rulemaking may submit them in writing by no later than 45 days after publication of this Notice to:

George Logan
Illinois Department of Revenue
Legal Services Office
101 West Jefferson
Springfield, Illinois 62794

217/524-5627

- 13) Initial Regulatory Flexibility Analysis:
- A) Types of small businesses, small municipalities and not for profit corporations affected: None
 - B) Reporting, bookkeeping or other procedures required for compliance: None
 - C) Types of professional skills necessary for compliance: None
- 14) Regulatory Agenda on which this rulemaking was summarized: This rulemaking was not on the January 2007 Regulatory Agenda because it was unanticipated at that time.

The full text of the Proposed Amendment begins on the next page:

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NOTICE OF PROPOSED AMENDMENT

TITLE 86: REVENUE

CHAPTER I: DEPARTMENT OF REVENUE

PART 710

PUBLIC LIST OF DELINQUENT TAXPAYERS

Section

710.10	Definitions
710.20	Development of the Notice List of Delinquent Taxpayers
710.30	Notification of Delinquent Taxpayers
710.40	Grace Period
710.50	Publication of the Annual List of Delinquent Taxpayers
710.60	Periodic Updates

AUTHORITY: Implementing and authorized by Section 2505-425 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-425].

SOURCE: Emergency rules adopted at 23 Ill. Reg. 3521, effective March 4, 1999, for a maximum of 150 days; emergency expired August 1, 1999; adopted at 23 Ill. Reg. 12460, effective September 22, 1999; amended at 25 Ill. Reg. 16289, effective December 10, 2001; amended at 31 Ill. Reg. _____, effective _____.

Section 710.10 Definitions

"Act" means Public Act 90-753, 20 ILCS 2505/39b54, "AN ACT to amend the Civil Administrative Code by adding Section 39b54."

"Annual List" refers to the initial list of delinquent taxpayers, along with the accumulated updates thereto, as disclosed by the Department during the course of a one-year period. For purposes of the Annual List, the one-year period shall commence upon publication of the initial list~~September 15~~ and close 365 days thereafter~~September 14~~.

"Delinquent" refers to any final tax liability that has come due and remains unpaid. For purposes of Section 710.20 of this Part, the taxpayer shall not be deemed a delinquent taxpayer subject to disclosure if any of the following circumstances apply:

there is a written agreement for payment between the taxpayer and the

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Department, and the taxpayer is current in all payments.

the taxpayer is contesting the liability by way of an administrative hearing, administrative review, or judicial review. This exception includes taxpayers that currently have a petition pending before the Department's Board of Appeals.

the Department is currently in the process of reviewing the liability.

the Department is currently in the process of adjusting the liability.

the taxpayer is a debtor in a bankruptcy proceeding and the Bankruptcy Court has in place a stay of collection activity on the liability.

the taxpayer is deceased.

"Delinquent Taxpayer" means any taxpayer, whether an individual, trust, partnership, corporation, or any other taxable entity, that is delinquent in the payment of a final tax liability of a tax collected by the Department, as set forth in Section 710.20, and thereby subject to disclosure under the Act.

"Department" means the Department of Revenue of the State of Illinois.

"Disclosable Information" means the name and address of the delinquent taxpayer, the type or types of delinquent tax and the date on which each tax was assessed or became final, the amount of each delinquent tax liability, and, in the case of a corporate taxpayer, the name of the current president of record of the corporation.

"Disclose" means to publish or release a taxpayer's disclosable information not previously disclosed under the Act within the same one-year period. The repeated publication of identical disclosable information for a particular taxpayer in a single one-year period does not constitute multiple disclosures.

"Disclosure" means the publication or release of a taxpayer's disclosable information not previously disclosed under the Act within the same one-year period.

"Final Tax Liability" means a liability that has been assessed, is deemed assessed,

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or is otherwise final for the purpose of enforced collection activity. For the purposes of the Annual List, a liability does not qualify as a Final Tax Liability where the Department has written off the liability after deeming it uncollectable, unless the liability is later reinstated due to a determination of collection potential.

"Notice List" means the preliminary list of taxpayers deemed delinquent and subject to disclosure under the requirements set forth in Section 710.20 of this Part.

(Source: Amended at 31 Ill. Reg. _____, effective _____)

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- 1) Heading of the Part: Requirements for Accounting, Budgeting, Financial Reporting, and Auditing
- 2) Code Citation: 23 Ill. Adm. Code 100
- 3)

<u>Section Numbers</u> :	<u>Proposed Action</u> :
100.10	New Section
100.20	New Section
100.30	New Section
100.40	New Section
100.50	New Section
100.60	New Section
100.70	New Section
100.80	New Section
100.90	New Section
100.100	New Section
100.110	New Section
100.120	New Section
100.TABLE A	New Section
100.TABLE B	New Section
100.TABLE C	New Section
100.TABLE D	New Section
100.TABLE E	New Section
100.TABLE F	New Section
- 4) Statutory Authority: 105 ILCS 5/2-3.17a, 2-3.27, 2-3.28, 3-7, 17-1, and 34-43.1
- 5) A Complete Description of the Subjects and Issues Involved: This rulemaking represents a comprehensive updating of the Program Accounting Manual (23 Ill. Adm. Code 110). While the new text addresses many of the same issues as have always been included, the rules have been streamlined to the extent possible.

The new material is being placed into a new Part 100 with a new, more descriptive title. This new Part will eventually replace both current Part 110 and current Part 125 (Student Activity Funds and Convenience Accounts), but those rules will need to be retained for some further time because the new provisions are not intended to apply to the 2007-2008 school year. (A concurrent amendment to each of those Parts will make this timetable apparent.)

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One of the updates that should be noted involves the reference to "generally accepted governmental auditing standards" as defined in Section 100.20. The 2003 revision of those standards includes a requirement that was not present in the 1988 edition (upon which the rules have relied to date). That is, a firm may now only state that an audit was performed "in accordance with generally accepted governmental auditing standards" if the firm has undergone a peer review of its practices. There may be some firms currently conducting school district audits that have not otherwise found it necessary to conform to this standard and, if so, these firms will no longer be available to districts for this purpose. However, on balance we believe it is worthwhile to mirror the expectations of the accounting profession and to rely upon the most recent available statements of those expectations.

It is to be expected that many of the codes assigned throughout existing Part 110 are no longer useful due to changes in sources of funding that have occurred over the years. Further, and in addition to updating the codes that are required of all districts, the chart of accounts imposed through these rules needs to offer a coherent structure of optional codes that can be used to respond to local needs and circumstances. The tables that accompany the narrative text of new Part 100 have therefore been reorganized to provide this desired flexibility.

- 6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: None
- 7) Will this rulemaking replace any emergency rulemaking currently in effect? No
- 8) Does this rulemaking contain an automatic repeal date? No
- 9) Does this rulemaking contain incorporations by reference? No
- 10) Are there any other proposed amendments pending on this Part? No
- 11) Statement of Statewide Policy Objective: This rulemaking will not create or enlarge a State mandate.
- 12) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Written comments may be submitted within 45 days after the publication of this Notice to:

Sally Vogl

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Agency Rules Coordinator
Illinois State Board of Education
100 North First Street (S-493)
Springfield, Illinois 62777

217/782-5270

Comments may also be submitted via e-mail, addressed to:

rules@isbe.net

- 13) Initial Regulatory Flexibility Analysis:
- A) Types of small businesses, small municipalities and not-for-profit corporations affected: Accounting firms conducting school district audits that have not undergone a peer review of their practices.
 - B) Reporting, bookkeeping or other procedures required for compliance: None
 - C) Types of professional skills necessary for compliance: None
- 14) Regulatory Agenda on which this rulemaking was summarized: January 2007

The full text of the Proposed Rules begins on the next page:

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TITLE 23: EDUCATION AND CULTURAL RESOURCES
SUBTITLE A: EDUCATION
CHAPTER I: STATE BOARD OF EDUCATION
SUBCHAPTER c: FINANCEPART 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.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. _____, effective _____.

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, to each regional office of education, to each

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intermediate service center under Section 2-3.62 of the School Code [105 ILCS 5/2-3.62], and to each cooperative or joint agreement established pursuant to Sections 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]. 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.

"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.

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"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

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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" (2003) 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.

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"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.

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);

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- 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 at least general funds, special revenue funds, capital project funds, debt service funds, permanent funds, enterprise funds, internal service funds, pension and employee benefit trust funds, investment trust funds, agency funds, and private-purpose funds.
- 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.

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- 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.

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- 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% ?
Equipment (Five-Year Schedule)	5 Years	20%

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Equipment (Ten-Year Schedule)	10 Years	10%
Construction in Progress	Not Applicable	None
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:

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- 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;

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- 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; and
- 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].

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;

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- 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;

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- 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;

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- 2) a basic financial statement;
 - 3) a statement of revenues and other financing sources and uses;
 - 4) a statement of expenditures and other disbursements;
 - 5) a schedule of the taxes levied, received, and receivable, as well as tax rates;
 - 6) a schedule of capital assets and depreciation;
 - 7) a schedule of long-term debt;
 - 8) a schedule of short-term debt;
 - 9) a schedule of expenditures related to the determination of the indirect cost rate;
 - 10) a schedule of vendor contracts;
 - 11) a "budget-to-actual" comparison schedule;
 - 12) a schedule of statistics for the statement of affairs;
 - 13) a schedule of employees by salary category; and
 - 14) a schedule of other payments.
- b) 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.
- c) 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.

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- d) 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)].
- e) 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**

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- 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

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- 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 two consecutive fall enrollment and housing reports); 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.*

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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 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), or construction or maintenance grants used to finance a capital project, capital lease, or 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.

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Working Cash Fund	70	This fund is required if a tax is levied or bonds are issued for working cash purposes. [105 ILCS 5/Art. 20]
Tort Immunity and Judgment Fund	80	This fund is required if taxes are levied or bonds are sold for tort immunity or tort judgment purposes.
Fire Prevention and Safety Fund or Fund Group	90	This fund or fund group is required if a tax is levied or bonds are issued for purposes of fire prevention, safety, energy conservation, or school security. A separate fund must be created for each project or bond issue. [105 ILCS 5/2-3.12 and 17-2.11]
Capital Asset Accounts or Fund Groups	95	This group of accounts records all the district's tangible fixed assets, including land, buildings, machinery, equipment, furniture, and fixtures, regardless of which fund provided the cash at the time of purchase.
Long-Term Debt Accounts or Fund Groups	97	This group of accounts records all the district's outstanding bonds and other long-term debt.
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.)

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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.

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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.
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.

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

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Capitalized Bond and Other Debt Issuance Costs	193	Certain bond and other debt issuance costs, including lease-purchase debt issuance costs that are capitalized for the purpose of accounting for the cost/valuation basis of capital assets.
Premium/Discount on Issuance of Bonds	194	The portion of the excess of the face value of bonds over the amount received from their sale that remains to be written off over the life of the bonds.
Other Accrued Revenue	195	Accrued revenue that is not provided for elsewhere.
Other Current Assets	199	Current assets not provided for elsewhere.

CAPITAL ASSETS	200	
WORKS OF ART AND HISTORICAL TREASURES	210	Individual items or collections of items that are of artistic or cultural importance. These are non-depreciable assets.
LAND	220	This account reflects the acquisition value of land owned by a district. If land is purchased, this account shall include the purchase price and costs such as legal fees, filling and excavation costs, and other associated improvement costs.
Non-Depreciable Land	221	This account reflects the acquisition value of land owned by the district other than land acquired and or used for bus parking or maintenance and claimable under the Pupil Transportation Reimbursement program. See 23 Ill. Adm. Code 120.
Depreciable Land	222	This account reflects the acquisition value of land owned by the district and acquired or used for bus parking or maintenance and claimable under the Pupil Transportation Reimbursement program.
Accumulated Depreciation on Land	223	Accumulated amounts for the depreciation of land claimed under the Pupil Transportation Reimbursement program.

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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.

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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.
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.

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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.
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.

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BONDS AUTHORIZED - UNISSUED	330	Bonds 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.
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	

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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.

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Compensated Absences - Current	482	Compensated absences (e.g., vacation, sick leave, or sabbatical leave) that will be paid within one year.
Accrued Annual Retirement Contribution Liability	483	A liability arising from payments not made to pension funds. This amount represents any difference between the actuarially determined required annual contribution and actual payments made to the pension fund.
DEFERRED REVENUES AND OTHER CURRENT LIABILITIES	490	
Deferred Revenues	491	Liability accounts that represent assets receivable or collected before they are recognized as revenue.
Deposits Payable	492	Liability for deposits received as a prerequisite to providing or receiving services or goods.
Due to 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.

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Accrued Expenses	498	Expenses incurred during the current accounting period but not payable until a subsequent accounting period. Examples include accrued salaries, tuition expense, interest, and rent.
Other current liabilities	499	Other current liabilities not provided for elsewhere.

LONG-TERM LIABILITIES	500	
Bonds Payable	511	The face value of bonds issued and outstanding.
Accreted Interest	512	Interest that is accrued on deep-discount bonds, such as capital appreciation bonds. With such bonds, usually no interest payment is made until maturity.
Unamortized Gains/Losses on Debt Refundings	513	An account that represents the difference between the reacquisition price and the net carrying amount of old debt when a current or advance refunding of debt occurs.
Loans Payable	521	An unconditional written promise to pay a certain sum of money one year or more after the issuance date.
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.

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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.
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.

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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.

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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.

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Area Vocational Construction Purposes Levy	1160	105 ILCS 5/17-2.4.
Summer School Purposes Levy	1170	105 ILCS 5/17-2 and 17-2.1.
Other Tax Levies	1190	Taxes received from other tax levies not specifically identified (describe and itemize).

PAYMENTS IN LIEU OF TAXES	1200	
Mobile Home Privilege Tax	1210	
Payments from Local Housing Authorities	1220	
Corporate Personal Property Replacement Taxes	1230	Amounts received to replace personal property tax revenues lost.
Other Payments in Lieu of Taxes	1290	

TUITION	1300	
Total Regular Tuition	1310	Amounts received for pupils attending the district's regular schools; 105 ILCS 5/10-20.12a.
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	

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

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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	
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	

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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.
Adult Transportation Fees from Pupils or Parents (In-State)	1451	

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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.

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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.

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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.
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.

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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).

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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).

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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.
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.

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Illinois Government Intern Program	3804	Funds distributed as a grant to Springfield School District 186 to support administration of this program.
State Charter Schools	3815	105 ILCS 5/Art. 27A.
Extended Learning Opportunities (Summer Bridges)	3825	105 ILCS 5/10-20.9a.
Infrastructure Improvements - Planning/Construction	3920	105 ILCS 230/5-35.
School Infrastructure - Maintenance Projects	3925	105 ILCS 230/5-100.
Regular Orphanage Tuition (18-3)	3950	105 ILCS 5/18-3.
Tax Equivalent Grants	3955	105 ILCS 5/18-4.4.
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.
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.
Emergency Financial Assistance Grant	3999	105 ILCS 5/1B-8.

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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 appropriations.
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	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).

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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).

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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 - 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 - 21 st Century	4421	NCLB, Title IV, Part B - 21 st 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).

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Federal Special Education – IDEA Title VIC - 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).
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).

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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).

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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.

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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.

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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.
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.

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

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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	
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.

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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.
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.

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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.

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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.)
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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.

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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	
PAYMENTS TO OTHER DISTRICTS AND GOVERNMENTAL UNITS	4000	All payments to other districts (formerly "Non-programmed Charges").

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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.)

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.

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Payments for CTE Programs - Tuition	4240	Payments for tuition related to career and technical education programs.
Payments for Community College Programs - Tuition	4270	Payments to community colleges for the cost of tuition.
Payments for Other Programs - Tuition	4280	Payments for tuition for other programs (describe and itemize).
Other Payments to In-State Governmental Units - Tuition	4290	Other tuition payments made to in-state governmental units not classified elsewhere in the 4200 series of accounts (e.g., payments to intermediate service centers, regional offices of education, and the State Board of Education). (Describe and itemize.)
Subtotal Payments to Other Governmental Units (In-State) - Tuition	4200	

Payments to Other Governmental Units (In-State) - Transfers	4300	Payments to in-state districts, generally for tuition, transportation, and all other services rendered to pupils residing in the paying district. When a nonoperating district pays an operating district for the education of pupils, the nonoperating district records the payments here.
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.

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Other Payments to In-State Governmental Units - Transfers	4390	Other payments made to in-state governmental units not classified elsewhere in the 4300 series of accounts (e.g., payments to intermediate service centers, regional offices of education, and the State Board of Education). (Describe and itemize.)
Subtotal Payments to Other Governmental Units (In-State) - Transfers	4300	
Payments to Other Governmental Units - Out of State	4400	Payments to out-of-state districts for services rendered to pupils residing in the paying district, generally for tuition and transportation. When a governmental unit in one state collects money from a nonoperating district for the education of pupils from the nonoperating district and pays it to an operating district in another state, the nonoperating district records the payments here. (These are not counted in national totals of expenditures.)
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.)

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

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	

Debt Service - Interest on Long-Term Debt	5200	
Teachers'/Employees' Orders	5210	
General Obligation Bonds	5220	
Tort Bonds	5230	
Capital Appreciation Bonds	5240	

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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	

Total Debt Service - Interest		
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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	

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

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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.

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.

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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.
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.

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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.
Other Sources of Funds Not Classified Elsewhere	7990	Describe and itemize.

USES OF FUNDS	8000	
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Transfers to Various Funds	8100	Permanent transfers made from one fund to another fund, as authorized in the School Code and approved by the school board. These transfers are made with no expectation of repayment.
Abolishment or Abatement of Working Cash Fund	8110	The transfer to the Educational Fund when the Working Cash Fund is abolished or abated. [105 ILCS 5/20-8, 20-9]
Permanent Transfer of Working Cash Fund Interest	8120	The permanent transfer of interest to the Educational, the Operations and Maintenance, and the Transportation Funds from the Working Cash Fund. [105 ILCS 5/20-5]
Permanent Transfer Among Funds	8130	The permanent transfer to the Operations and Maintenance Fund of monies in restricted amounts by districts meeting certain conditions. [105 ILCS 5/17-2A]
Permanent Transfer of Interest	8140	Permanent transfer of interest. [105 ILCS 5/10-22.44]

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Transfer from Capital Projects to O & M Fund	8150	The transfer of bond proceeds remaining in the Site and Construction/Capital Improvements 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 Bond and Interest Fund after the purposes for which the bonds were levied have been accomplished and paid in full. [105 ILCS 5/10-22.14]

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.

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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.
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.

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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.
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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.
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.

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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	

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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].

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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.
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.

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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.
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.

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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.
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.

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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.

STATE BOARD OF EDUCATION

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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. If the physical inventory reflects an average surplus in items, the excess is debited to the "Inventory" asset account.

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED RULES

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

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Land	520	This account reflects the acquisition value of land owned by a district. If land is purchased, this account shall include the purchase price and costs such as legal fees, filling and excavation costs, and other associated improvement costs.
Non-Depreciable Land	521	This account reflects the acquisition value of land owned by the district, other than land acquired or used for bus parking or maintenance and claimable under the Pupil Transportation Reimbursement program.
Depreciable Land	522	This account reflects the acquisition value of land owned by the district and acquired or used for bus parking or maintenance and claimable under the Pupil Transportation Reimbursement program.
Accumulated Depreciation on Land	523	Accumulated amounts for the depreciation of land claimed under the Pupil Transportation Reimbursement program.
Buildings and Building Improvements	530	Expenditures for acquiring buildings and additions, either existing or to be constructed. Included are expenditures for installment or lease payments (except interest) that have a terminal date and result in the acquisition of buildings, except payments to public building authorities or similar agencies. Expenditures for major, permanent, structural alterations and the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings are also included.
Permanent Buildings & Building Improvements	531	Buildings and additions that are properly classified as real estate.
Temporary Buildings & Building Improvements	532	Buildings and additions that are properly classified as personal property and are primarily characterized by the absence of a permanent foundation.
Accumulated Depreciation on Permanent Buildings and Building Improvements	533	Accumulated amounts for the depreciation of permanent buildings and building improvements.

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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.
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.

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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.
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.

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED RULES

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 function; payments to other districts shall be charged to the appropriate function within the 4000 series of function 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.

STATE BOARD OF EDUCATION
NOTICE OF PROPOSED AMENDMENT

- 1) Heading of the Part: Program Accounting Manual
- 2) Code Citation: 23 Ill. Adm. Code 110
- 3) Section Number: 110.10 Proposed Action:
Amendment
- 4) Statutory Authority: [105 ILCS 5/2-3.17a, 2-3.27, 2-3.28, and 34-43.1]
- 5) A Complete Description of the Subjects and Issues Involved: This amendment will provide for an ending date to the effectiveness of this Part so that its relationship to new Part 100, being proposed at this time to cover the same topics, will be clear.
- 6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: None
- 7) Will this rulemaking replace any emergency rulemaking currently in effect? No
- 8) Does this rulemaking contain an automatic repeal date? No
- 9) Does this rulemaking contain incorporations by reference? No
- 10) Are there any other proposed rulemakings pending on this Part? No
- 11) Statement of Statewide Policy Objective: This rulemaking will not create or enlarge a State mandate.
- 12) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Written comments may be submitted within 45 days after the publication of this Notice to:

Sally Vogl
Agency Rules Coordinator
Illinois State Board of Education
100 North First Street (S-493)
Springfield, Illinois 62777

217/782-5270

Comments may also be submitted via e-mail, addressed to:

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rules@isbe.net

- 13) Initial Regulatory Flexibility Analysis:
- A) Types of small businesses, small municipalities and not-for-profit corporations affected: None
 - B) Reporting, bookkeeping or other procedures required for compliance: None
 - C) Types of professional skills necessary for compliance: None
- 14) Regulatory Agenda on which this rulemaking was summarized: January 2007

The full text of the Proposed Amendment begins on the next page :

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENT

TITLE 23: EDUCATION AND CULTURAL RESOURCES

SUBTITLE A: EDUCATION

CHAPTER I: STATE BOARD OF EDUCATION

SUBCHAPTER c: FINANCE

PART 110

PROGRAM ACCOUNTING MANUAL

Section

110.10	Use of this Manual
110.20	Fund Accounting
110.25	Transfer of Interest to Other Funds
110.30	Balance Sheet Accounting
110.40	Revenue Accounting
110.50	Expenditure Accounting
110.60	Criteria for Cost Identification
110.70	Account Classification Summary
110.80	Transaction Codes
110.90	State Reporting Requirements
110.100	Budgeting
110.110	Audit Requirements
110.115	Regional Offices of Education
110.120	Supplies and Equipment
110.125	Revolving/Imprest Fund
110.135	Petty Cash Fund
110.TABLE A	Explanation of Funds
110.TABLE B	Definitions of Balance Sheet Accounts
110.TABLE C	Definitions of Revenue Classifications
110.TABLE D	Definitions of Expenditure Dimensions

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

SOURCE: Adopted at 10 Ill. Reg. 20508, effective December 2, 1986; amended at 13 Ill. Reg. 7610, effective May 4, 1989; amended at 14 Ill. Reg. 20608, effective December 14, 1990; amended at 18 Ill. Reg. 5178, effective March 22, 1994; amended at 18 Ill. Reg. 17443, effective November 28, 1994; amended at 31 Ill. Reg. _____, effective _____.

Section 110.10 Use of this Manual

STATE BOARD OF EDUCATION

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- a) Each school district, cooperative/joint agreement, educational service center, or vocational education regional delivery system organized under a cooperative agreement (hereinafter referred to as local education agency or LEA) must develop a chart of accounts based on the dimensions and categories presented in this Manual.
- b) Account numbers shall be used as listed in this Manual; LEA's shall not change the description for a printed number. However, the LEA can assign any number not listed, if the new description is within the proper category.
- c) The provisions of this Part shall have no further effect beginning with Fiscal Year 2009. See 23 Ill. Adm. Code 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

(Source: Amended at 31 Ill. Reg. _____, effective _____)

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENT

- 1) Heading of the Part: Student Activity Funds and Convenience Accounts
- 2) Code Citation: 23 Ill. Adm. Code 125
- 3) Section Number: 125.5 Proposed Action:
New Section
- 4) Statutory Authority: 105 ILCS 5/2-3.27
- 5) A Complete Description of the Subjects and Issues Involved: This amendment will provide for an ending date to the effectiveness of this Part so that its relationship to new Part 100, being proposed at this time and including these topics, will be clear.
- 6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: None
- 7) Will this rulemaking replace any emergency rulemaking currently in effect? No
- 8) Does this rulemaking contain an automatic repeal date? No
- 9) Does this rulemaking contain incorporations by reference? No
- 10) Are there any other proposed rulemakings pending on this Part? No
- 11) Statement of Statewide Policy Objective: This rulemaking will not create or enlarge a State mandate.
- 12) Time, Place, and Manner in which interested persons may comment on this rulemaking:
Written comments may be submitted within 45 days after the publication of this Notice to:

Sally Vogl
Agency Rules Coordinator
Illinois State Board of Education
100 North First Street (S-493)
Springfield, Illinois 62777

217/782-5270

Comments may also be submitted via e-mail, addressed to:

STATE BOARD OF EDUCATION
NOTICE OF PROPOSED AMENDMENT

rules@isbe.net

- 13) Initial Regulatory Flexibility Analysis:
- A) Types of small businesses, small municipalities and not-for-profit corporations affected: None
 - B) Reporting, bookkeeping or other procedures required for compliance: None
 - C) Types of professional skills necessary for compliance: None
- 14) Regulatory Agenda on which this rulemaking was summarized: The timing of a related rulemaking (23 Ill. Adm. Code 100) necessitated this amendment as well.

The full text of the Proposed Amendment begins on the next page:

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENT

TITLE 23: EDUCATION AND CULTURAL RESOURCES
SUBTITLE A: EDUCATION
CHAPTER I: STATE BOARD OF EDUCATION
SUBCHAPTER c: FINANCEPART 125
STUDENT ACTIVITY FUNDS AND CONVENIENCE ACCOUNTS

Section

125.5 Term of Applicability
125.10 Student Activity Funds and Convenience Accounts

AUTHORITY: Implementing Section 10-20.19(3) and authorized by Section 2-3.27 of the School Code [105 ILCS 5/10-20.19(3) and 2-3.27].

SOURCE: Adopted August 19, 1975; codified at 8 Ill. Reg. 1447; Part repealed, new Part adopted at 9 Ill. Reg. 19381, effective December 2, 1985; amended at 31 Ill. Reg. _____, effective _____.

Section 125.5 Term of Applicability

The provisions of this Part shall have no further effect beginning with Fiscal Year 2009. See 23 Ill. Adm. Code 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

(Source: Added at 31 Ill. Reg. _____, effective _____)

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

NOTICE OF ADOPTED AMENDMENTS

- 1) Heading of the Part: Purchase of Service
- 2) Code Citation: 89 Ill. Adm. Code 357
- 3)

<u>Section Numbers:</u>	<u>Adopted Action:</u>
357.120	Amendment
357.130	Amendment
- 4) Statutory Authority: 20 ILCS 505
- 5) Effective Date of Rulemaking: May 31, 2007
- 6) Does this rulemaking contain an automatic repeal date? No
- 7) Does this rulemaking contain and incorporation by reference? No
- 8) A copy of the adopted amendments, including any material incorporated by reference, are on file in the agency's principal office and is available for public inspection.
- 8) Notice of Proposed Rules Published in the Illinois Register: November 13, 2006; 30 Ill. Reg. 17700
- 9) Has JCAR issued a Statement of Objection to this amendment? No
- 10) Differences between proposal and final version: The Department corrected a proposal in Section 357.120(c)(6) that "extensions beyond 30 days are approvable when circumstances beyond the agencies control prevent a timely submission of the audit and/or cost report" is in contrast to past practice. Providers have been allowed a 60-day extension in the past. The Department reinstated the 60-day provision.
- 11) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreements issued by JCAR? Yes
- 12) Will this rulemaking replace any emergency rulemaking currently in effect? No
- 13) Are there any amendments pending on this Part? No
- 14) Summary and Purpose of Amendment: In Section 357.120, the Department is reinstating a provision requiring providers to have a management letter from a certified

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

NOTICE OF ADOPTED AMENDMENTS

independent auditing firm that specifies those accounting and internal control deficiencies that merit attention. The provision was omitted in error in a previous rulemaking.

In Section 357.130, the Department is removing two provisions dealing with annual and quarterly actual and budget variances, as well as a provision dealing with furniture and equipment inventories. The Department had agreed to remove them from the rulemaking in an agreement with a commenter.

- 15) Information and questions regarding these adopted amendments shall be directed to:

Jeff Osowski
Office of Child and Family Policy
Department of Children and Family Services
406 E. Monroe, Station #65-D
Springfield, Illinois 62701-1498

Telephone: 217/524-1983
TTY: 217/524-3715
E-Mail: cfpolicy@idcfs.state.il.us
Facsimile: 217/557-0692

The full text of the Adopted Amendments begins on the next page:

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

NOTICE OF ADOPTED AMENDMENTS

TITLE 89: SOCIAL SERVICES

CHAPTER III: DEPARTMENT OF CHILDREN AND FAMILY SERVICES

SUBCHAPTER c: FISCAL ADMINISTRATION

PART 357

PURCHASE OF SERVICE

Section

357.1	Purpose (Renumbered)
357.2	Definitions (Renumbered)
357.3	Procuring Services (Renumbered)
357.4	Issuance of Requests for Proposals (Renumbered)
357.5	Content of Requests for Proposals (Renumbered)
357.6	Evaluation of Proposals (Renumbered)
357.7	Notification of Awards (Renumbered)
357.8	Disclosure of Proposals (Renumbered)
357.9	Contract Approval (Renumbered)
357.10	Purpose
357.11	Fiscal Reports and Records (Renumbered)
357.12	Required Documentation (Renumbered)
357.13	Contract Termination (Renumbered)
357.20	Definitions
357.30	Purchase of Day Care Services
357.40	Procuring Services
357.50	Issuance of Requests for Proposals
357.60	Content of Requests for Proposals
357.70	Evaluation of Proposals
357.80	Notification of Awards
357.90	Disclosure of Proposals
357.100	Contract Approval
357.110	Compliance During the Contract Period
357.120	Fiscal Reports and Records
357.130	Required Documentation
357.140	Contract Termination

AUTHORITY: Implementing 42 CFR 431 and authorized by Section 5 of the Department of Children and Family Services Act [20 ILCS 505].

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SOURCE: Adopted and codified at 5 Ill. Reg. 14546, effective December 29, 1981; amended at 6 Ill. Reg. 9294, effective July 26, 1982; amended at 8 Ill. Reg. 12127, effective July 13, 1984; amended at 9 Ill. Reg. 11292, effective July 15, 1985; amended at 13 Ill. Reg. 3344, effective March 1, 1989; amended at 21 Ill. Reg. 13160, effective October 1, 1997; amended at 26 Ill. Reg. 3015, effective February 15, 2002; amended at 29 Ill. Reg. 8706, effective June 8, 2005; amended at 31 Ill. Reg. 7616, effective May 31, 2007.

Section 357.120 Fiscal Reports and Records

- a) Purchase of service providers shall furnish the Department with any required reports during the contract period in a manner specified in this Section.
- b) When all of the contracts with one provider expire or terminate prior to the end of the fiscal year, the revenue and expense sections of the Department's cost report shall be submitted with an opinion from a certified public accountant. This report and opinion shall be submitted within 30 days after the expiration or termination of the contract.
- c) Any purchase of service provider (with the exception of day care providers, unless they are involved in cost based rate negotiations authorized under 89 Ill. Adm. Code 356.30(a), and governmental agencies) who receives \$150,000 or more from the Department within the State fiscal year shall submit an agency-wide certified independent audit using the requirements in this Section and in accordance with Government Auditing Standards, 2003 (no later amendments or editions included), available from the Government Accountability Office, 441 G Street, NW, Washington, DC 20548.
 - 1) All governmental and not-for-profit organizations must also consider federal audit guidelines and complete audits in accordance with the guidance specified in the Office of Management and Budget (OMB) Circular A-133 Audits of States, Local Governments, and Non-Profit Organizations, when required by A-133 to conduct an audit. If required to prepare an audit in accordance with OMB Circular A-133, the audit must still contain the information listed in subsection (d).
 - 2) The Department may also request, at its sole discretion, certified agency-wide or limited-scope audits from any purchase of service providers (including day care providers and government entities) to ensure compliance with Federal, State and Department requirements. All

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

NOTICE OF ADOPTED AMENDMENTS

governmental entities audited by the Illinois Auditor General will submit those audits to the Department within 60 days after completion.

- 3) The audits for all entities must be completed within 180 calendar days after the completion of the provider's fiscal year.
 - 4) A waiver of the certified audit requirement may be requested in writing and directed to the Department's Deputy Director of Monitoring and Quality Assurance. The request must state the reason for the waiver and shall be submitted prior to the due date of the report.
 - 5) A request for an extension of the deadline for submittal of the audit and/or costs report beyond the time frame specified in subsection (c)(3) must be submitted in writing to the central office manager responsible for the administration of the reimbursement rates and excess revenue by the required due date in subsection (c)(3).
 - 6) The Department will respond to the requests for waivers or extensions within 30 business days, specifying approval or rejection of the waiver or extension. Waivers are approvable if the cost to the provider outweighs the benefit of the requirement. Extensions and extensions beyond 60 calendar days are approvable when circumstances beyond the agency's control prevent a timely submission (e.g., death, hospitalization or a change at the agency) or when a further extension from another State or federal agency requiring the same reports has been granted.
- d) The agency-wide certified independent and OMB A-133 audit report submission shall contain the following information:
- 1) Independent Auditor's Report – an expression of the auditor's opinion on the financial statement;
 - 2) Statement of Financial Position (balance sheet);
 - 3) Statement of Activities – a statement of revenue and expenses and changes in net assets. This statement should specifically identify revenue received for the Department's programs. The cost of management and general expenses should be shown;

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

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- 4) Statement of Cash Flows;
 - 5) Statement of functional expenses for the agency, including management and general expenses and fundraising expenses. This schedule should show by functional and natural classifications the expenses for each individual program to enable identification of costs covered by Department funding;
 - 6) Notes to the financial statements, including, but not limited to, a note on the basis of accounting and the basis for recording and method for depreciation of assets; ~~and~~
 - 7) Reports on Compliance and Internal Controls Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards; ~~and-~~
 - 8) A management letter from the certified independent audit firm that specifies those accounting and internal control deficiencies that merit attention.
- e) Limited scope audits will be requested in the contract program plan and defined for each situation. The audit report shall include the objectives, scope and methodology; the audit results, including findings, conclusions, and recommendations, as appropriate; a reference to compliance with generally accepted government auditing standards, as necessary; the views of responsible officials; and, if applicable, the nature of any privileged and confidential information omitted. Reports shall be received within the time frames specified in the contract.
- f) Cost and Audit Reports are necessary to evaluate the costs for all provider services. Unless the Department determines that circumstances do not warrant the following action, noncompliance with the fiscal reporting requirements included in this Part and the cost reporting requirements in accordance with 89 Ill. Adm. Code 356.40 (Cost Information Requirements of Providers) will result in:
- 1) withholding of rate increases; or
 - 2) non-renewal or termination of the purchase of service contract; or

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

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- 3) withholding of current contract payments in full or in part for services provided. Such withholding of payments will occur 60 days after the provider has received written notice from the Director of the Department.

(Source: Amended at 31 Ill. Reg. 7616, effective May 31, 2007)

Section 357.130 Required Documentation

- a) Purchase of service providers shall maintain financial records for 5 years from the expiration or termination of each contract. The Department reserves the right to inspect all purchase of service provider records that relate to services for which the Department provides funding. These records shall be kept in accordance with generally accepted accounting principles. The records must be detailed and accurate enough to document the reasons for a decision, the ways monies were spent, and the beneficiaries of income, goods, and services. Such required recordkeeping shall include but not be limited to:
 - 1) establishment of financial recordkeeping which includes:
 - A) Cash Receipts Journal
 - B) Cash Disbursements Journal
 - C) General Journal
 - D) General Ledger
 - E) All cash disbursements and/or expenses, fully supported by documentation, such as invoices, time sheets, time studies, or approved cost allocation plans
 - F) Revenue and expenses by program
 - ~~G) Annual budgets and quarterly actual and budget variance analyses~~
 - ~~H) Annual furniture and equipment inventory with procedure for disposition and explanation of the tagging system for Department contract items~~

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

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- 2) establishment of programmatic compliance recordkeeping that includes:
 - A) individual client files on each client applying for and receiving service;
 - B) schedule of service provided to each client that includes the date and time service was provided and the agency's employee providing service;
- b) Purchase of service providers shall maintain individual client records for clients for whom services were purchased by the Department 5 years from the date services are terminated. Individual client records shall contain:
 - 1) the original referral from the Department or in the case of funded day care facilities the documentation of need for services if it was the provider's responsibility to gather it or if the Department submitted it to the provider;
 - 2) documentation that supports Title IV-E and XIX (42 CFR 431) eligibility determinations, redeterminations, court orders, and court findings regarding reasonable effort (i.e., effort to prevent placement or that effort was not possible) as appropriate, if it was the provider's responsibility to gather it or if the Department submitted it to the provider;
 - 3) documentation that supports the need for child protective services if it was the provider's responsibility to gather it or if the Department submitted it to the provider;
 - 4) documentation of the service planning goals established within required timeframes, when the case was opened and the changes made in the service planning goals as the client's needs changed;
 - 5) documentation of the child and family's progress or lack of progress toward achieving the service planning goals including the social service worker's or other responsible employee's reports and official records regarding the child and family's cooperation in meeting service planning goals;
 - 6) basic client social history data and updates, as necessary, if it was the provider's responsibility to gather it or if the Department submitted it to

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the provider; and

- 7) any other documentation specifically required in the purchase of service contract.
- c) Purchase of service providers shall maintain personnel records of all employees who provide direct or supportive services to Department clients. Personnel records shall be maintained on each employee for 5 years after the termination of employment. The following information shall be maintained:
- 1) proof of educational background including high school or college transcripts or a copy of the diploma; or, if the employee has attended a training program, documentation of the employee's completion of the program;
 - 2) detailed summary of the employee's work experience;
 - 3) at a minimum, yearly employee performance evaluations;
 - 4) payroll data, including salary, accrued vacation and sick days, records of when vacation and sick days were taken, and travel expense records; and
 - 5) documentation that a background check was completed for each employee in accordance with 89 Ill. Adm. Code 385 (Background Checks).

(Source: Amended at 31 Ill. Reg. 7616, effective May 31, 2007)

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- 1) Heading of the Part: Audits, Reviews, and Investigations
- 2) Code Citation: 89 Ill. Adm. Code 434
- 3) Section Number: 434.7 Adopted Action:
Amendment
- 4) Statutory Authority: 20 ILCS 505/4
- 5) Effective Date of Rulemaking: May 31, 2007
- 6) Does this rulemaking contain an automatic repeal date? No
- 7) Does this rulemaking contain an incorporation by reference? No
- 8) A copy of the adopted amendment, including any material incorporated by reference, is on file in the agency's principal office and is available for public inspection.
- 9) Notice of Proposed Amendment Published in the Illinois Register: November 13, 2006; 30 Ill. Reg. 17709
- 10) Has JCAR issued a Statement of Objection to this amendment? No
- 11) Differences between proposal and final version: No changes were made other than grammatical changes suggested by the Joint Committee.
- 12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreements issued by JCAR? Yes
- 13) Will this rulemaking replace any emergency rulemaking currently in effect? No
- 14) Are there any amendments pending on this Part? No
- 15) Summary and Purpose of Amendment: In Section 434.7, the Department is correcting a provision regarding excess revenue calculations for programs receiving an enhancement. The provision allows the provider agency to demonstrate that the intended funding of the enhancement has been met without supplanting other contracted services or costs.
- 16) Information and questions regarding this rulemaking shall be directed to:

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

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Jeff Osowski
Office of Child and Family Policy
Department of Children and Family Services
406 E. Monroe, Station #65-D
Springfield, Illinois 62701-1498

Telephone: 217/524-1983
TTY: 217/524-3715
E-Mail: cfpolicy@idcfs.state.il.us
Facsimile: 217/557-0692

The full text of the Adopted Amendment begins on the next page:

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

NOTICE OF ADOPTED AMENDMENT

TITLE 89: SOCIAL SERVICES

CHAPTER III: DEPARTMENT OF CHILDREN AND FAMILY SERVICES

SUBCHAPTER f: GENERAL ADMINISTRATION

PART 434

AUDITS, REVIEWS, AND INVESTIGATIONS

Section

434.1	Purpose
434.2	Definitions
434.3	Audit Standards to be Applied and Audit Procedures to be Followed for the Office of Field Audits – OFA
434.4	Scope of the OFA Audit/Review or Investigation
434.5	Reports of OFA Auditors
434.6	Exit Conferences
434.7	Certified Audits, Cost Reports and Desk Reviews
434.8	Records Maintenance and Availability for Audit
434.9	Responsibilities of the Office of Field Audits
434.10	Administrative Hearings of Draft Audit Findings and Recommendations
434.11	Referrals by Department Employees to the Investigations Unit (Repealed)
434.12	Severability of This Part

AUTHORITY: Implementing and authorized by Section 4 of the Children and Family Services Act [20 ILCS 505/4] and the Fiscal Control and Internal Auditing Act [30 ILCS 10].

SOURCE: Adopted and codified at 5 Ill. Reg. 8634, effective September 1, 1981; amended at 8 Ill. Reg. 133, effective December 30, 1983; amended at 18 Ill. Reg. 6697, effective May 1, 1994; emergency amendment at 18 Ill. Reg. 8944, effective June 3, 1994, for a maximum of 150 days; emergency expired on October 31, 1994; amended at 19 Ill. Reg. 2760, effective February 27, 1995; amended at 21 Ill. Reg. 15469, effective December 15, 1997; amended at 26 Ill. Reg. 3021, effective February 15, 2002; amended at 27 Ill. Reg. 7971, effective April 30, 2003; amended at 29 Ill. Reg. 8732, effective June 8, 2005; amended at 31 Ill. Reg. 7625, effective May 31, 2007.

Section 434.7 Certified Audits, Cost Reports and Desk Reviews

- a) The Department's requirements for providers include the annual filing of a cost report in accordance with 89 Ill. Adm. Code 356 (Rate Setting) and an audit report in accordance with 89 Ill. Adm. Code 357 (Purchase of Service) and 360

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(Grants-in-Aid).

- b) The certified audit reports are reviewed by the Office of Field Audits and the cost reports are reviewed by the Rate Setting Unit and, when appropriate, a report on the certified audit or cost reports will be issued to Department officials who are responsible for the contracts. The general objectives of the desk review and report shall determine whether:
- 1) financial and service unit information is appropriately presented and is consistent with the generally accepted accounting principles;
 - 2) costs incurred in operating the contracted service are not less than the revenues received directly for the program;
 - 3) related party transactions are appropriately recorded and disclosed;
 - 4) significant accounting practices and other information that require disclosure (as described by generally accepted accounting principles) are disclosed appropriately; and
 - 5) funds were used in accordance with Department policy and whether the entity has received monies in excess of actual reimbursable costs.
- c) The Office of Field Audits is responsible for answering all questions regarding the preparation of a certified audit. If the Department has not received the certified audit by the deadline of 180 calendar days after the completion of the entity's fiscal year, the Department will notify the entity of the delinquency and send a copy of the notice to the Department's Contracts and Grants unit and regional administrative staff.
- d) All certified audit reports are logged in upon receipt by the Office of Field Audits and a check-in list is prepared for each audit received. If the audit does not contain adequate information, the Office of Field Audits will send a letter to the entity to request additional information. If the certified audit does not meet the standards set out in 89 Ill. Adm. Code 357.120 (Purchase of Service Fiscal Reports and Records), the entity will be given 10 business days to submit omitted items or 30 business days to submit a new certified audit.
- e) The Office of Field Audits will prepare a desk review report that will highlight

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any deficiencies that are found in the audit and will contain specific recommendations for procedural changes in the preparation of certified audits. The completed desk review report will be sent directly to the entity, with a copy to appropriate Department regional staff.

- f) Department regional staff are responsible for reviewing the recommendations contained in the desk review report and providing assistance as necessary to the entity in follow-up on the recommendations made. The desk review report may contain recommendations for contract or budget revisions that must be acted upon by the regional staff.
- g) The desk review report may contain recommendations that require an additional response from the entity before the certified audit is accepted. The entity's response and concurrence with the recommendations of the desk review report will close the desk review process.
- h) Effective with cost reports received for contract periods ending after July 1, 2003, excess revenue calculations shall be based on the information reported in the Cost Report or other suitable financial report accepted by the Department. The certified independent audit report may be used to develop excess revenue calculations if sufficient detail exists within the report to support the excess revenue calculations, and an accurate cost report or other suitable financial report is not available.
 - 1) Programs Subject to Excess Revenue Determination:
The Department shall determine individual program excess revenues attributable to Department funding for contracted provider agency 24-hour substitute care programs. Examples of provider agency programs include, but are not limited to:
 - A) childcare institutions;
 - B) shelter care;
 - C) group homes;
 - D) independent living;
 - E) community integrated living arrangements;

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- F) agency foster care; and
 - G) other programs or contracted agencies, as determined by the Director or his/her designee.
- 2) Excess Revenue Determination Procedure
- A) Excess revenue is the amount of purchase of service fees and governmental grant funding that exceeds total audited costs, less:
 - i) disallowable costs as listed in 89 Ill. Adm. Code 356.60 (Disallowable Cost and Reduced Reimbursement);
 - ii) fringe benefit costs, as defined in 89 Ill. Adm. Code 356.20 (Definitions), that exceed 25% of salaries and wages; and
 - iii) administrative costs that exceed 20% of all other allowable costs.
 - B) For excess revenue determinations, profit is considered as an allowable cost to the extent permitted in 89 Ill. Adm. Code 356 (Rate Setting).
 - C) Excess revenue attributable to Department funding is the amount of program excess revenues times Departmental revenue divided by all program purchase of service fees and government non-restricted grants.
- 3) Excess Revenue Amounts that May Be Retained
- A) In each fiscal year, provider agencies may retain an amount of program excess revenues attributable to substitute care programs reimbursed through payments made according to standard reimbursement levels or through individual historical cost based program rates calculated consistent with the process and standards defined in 89 Ill. Adm. Code 356, provided that:
 - i) for programs with a licensed capacity, the total utilization is

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between 85% and 95% of the licensed or approved program capacity;

- ii) for all programs receiving an enhancement, the provider agency demonstrates that the intended funding of the enhancement has been met without supplanting other contracted services or costs~~the programs subject to the excess revenue review, administrative costs do not exceed 20% of reimbursable costs~~; and
 - iii) the provider agency demonstrates that program staffing level meets the minimum requirements defined in the contract program plan and licensing standards where applicable.
- B) The amount retained may not exceed the DCFS portion of 7% of the program reimbursable costs less the DCFS portion of excess administrative costs. Programs reimbursed through rates containing an enhancement add-on (see 89 Ill. Adm. Code 356.80) are not eligible to retain excess revenue amounts in the year in which the enhancement was granted.
- C) All DCFS identified program excess revenue amounts retained by the provider agency must be invested in direct service (non-administrative) activities in programs funded by the Department. Provider agencies unable to demonstrate that retained program excess revenue amounts have been invested consistent with the provisions of this subsection (h)(3) will be subject to forfeiture of the retained funds.
- 4) **Amounts Returned to the Department**
Amounts to be returned to the Department must be received within 60 days after the date the excess revenue amount has been finalized and notification is mailed to the provider agency's director or his/her designee or after a payment plan has been approved.
- 5) **Program Excess Revenue Offsets**
Program excess revenue may not be offset against other program deficits occurring in the year reviewed, or any other year, without the approval of

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the Director or his/her designee.

(Source: Amended at 31 Ill. Reg. 7625, effective May 31, 2007)

DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION

NOTICE OF ADOPTED RULE

- 1) Heading of the Part: Department Rules of Practice in Administrative Hearings
- 2) Code Citation: 68 Ill. Adm. Code 1100
- 3) Section Number: 1100.560 Adopted Action: New Section
- 4) Statutory Authority: Civil Administrative Code [20 ILCS 2105/2105-15]
- 5) Effective Date of Rule: May 16, 2007
- 6) Does this rulemaking contain an automatic repeal date? No
- 7) Does this rule contain incorporations by reference? Yes
- 8) A copy of the adopted rule, including any material incorporated by reference, is on file in the agency's principal office and is available for public inspection.
- 9) Date Notice of Proposal Published in Illinois Register: September 8, 2006; 30 Ill. Reg. 14436
- 10) Has JCAR issued a Statement of Objection to this Rule? No
- 11) Differences between proposal and final version: None
- 12) Have all the changes agreed upon by the Agency and JCAR been made as indicated in the agreement letter issued by JCAR? Yes
- 13) Will this rule replace any emergency rules currently in effect? No
- 14) Are there any Amendments pending on this Part? No
- 15) Summary and Purpose of Rule: Public Act 94-0462 allows the Department to deny a license application or renewal to any person who is delinquent in their tax payments, and further provides a means for an individual to pay in full the final assessment of any tax owed or establish a repayment plan with the Department of Revenue; this rulemaking implements this provision.
- 16) Information and questions regarding this adopted rule shall be directed to:

DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION

NOTICE OF ADOPTED RULE

Department of Financial and Professional Regulation
Attention: Craig Cellini
320 West Washington, 3rd Floor
Springfield, Illinois 62786

217/785-0813 Fax: 217/557-4451

The full text of the Adopted Rule begins on the next page:

DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION

NOTICE OF ADOPTED RULE

TITLE 68: PROFESSIONS AND OCCUPATIONS

CHAPTER VII: DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION

SUBCHAPTER a: ADMINISTRATIVE RULES

PART 1100

DEPARTMENT RULES OF PRACTICE IN ADMINISTRATIVE HEARINGS

Section

1100.560 Tax Default; Repayment

AUTHORITY: Implementing Section 5-10(a)(i) of the Illinois Administrative Procedure Act [5 ILCS 100/5-10(a)(i)] and authorized by Section 2105-15(7) of the Civil Administrative Code of Illinois [20 ILCS 2105/2105-15(7)].

SOURCE: Adopted at 31 Ill. Reg. 7633, effective May 16, 2007.

Section 1100.560 Tax Default; Repayment

- a) Upon notice from the Illinois Department of Revenue that a person has failed to file a return, or to pay the tax, penalty, or interest shown in a filed return, or to pay any final assessment of tax, penalty, or interest, as required by any tax Act administered by the Illinois Department of Revenue, the Division of Professional Regulation (DFPR-DPR) shall:
 - 1) issue an Order refusing to renew the license of the person; or
 - 2) issue an Order denying the application for licensure of the person; or
 - 3) issue an Order suspending the license of the person.
- b) DFPR-DPR may take any of the actions set forth in subsection (a) upon notification from the Illinois Department of Revenue that includes a certification, signed by its Director or designee, attesting to the following:
 - 1) the amount of any unpaid tax liability; and/or
 - 2) the years for which a return was not filed.

DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION

NOTICE OF ADOPTED RULE

- c) Notification received from the Department of Revenue including items set forth in subsection (b) shall be considered prima facie evidence of a licensee's or applicant's failure to comply with any of the tax laws administered by the Illinois Department of Revenue.
- d) DFPR-DPR, pursuant to 20 ILCS 2105/2105-15(g), shall not be required to hold a hearing prior to or following taking any of the actions set forth in subsection (a).
- e) DFPR-DPR shall forward Notice of any Order entered pursuant to this Section to the licensee or applicant by mailing a copy of its Order via certified and regular mail to the person's last known address as registered with the Division. The Notice shall include the following information:
- that the suspension shall be stayed for a period of 60 days from the date of the Order and the stay shall not be extended unless the licensee or applicant files a request for a hearing with the Division in accordance with the Department's Rules of Practice in Administrative Hearings (68 Ill. Adm. Code 1110) to dispute the matters contained in the Order.
- f) An Order immediately suspending a license per 68 Ill. Adm. Code 1110.260 shall be immediately stayed for a period of 60 days. After the expiration of the 60 day period, DFPR-DPR may change the license status to Suspended.
- g) DFPR-DPR shall restore or renew the license of a licensee that was suspended or refused renewal, or issue the license of an applicant that was denied issuance pursuant to this Section, if the licensee or applicant has provided proof of a satisfactory repayment record with the Illinois Department of Revenue and if all other requirements of the Act and rules governing the profession for which the license was issued or sought have been met.
- h) "Satisfactory Repayment Record" as used in this Section and in 20 ILCS 2105/2105-15(g) shall mean submission of the following by the Illinois Department of Revenue to DFPR-DPR:
- 1) documentation from the Illinois Department of Revenue that the applicant or licensee who has been denied license issuance or renewal or whose license has been suspended based upon 20 ILCS 2105/2105-15(g) has paid in full the final assessment of any tax, penalty, or interest, as required by any tax Act administered by the Illinois Department of Revenue; or

DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION

NOTICE OF ADOPTED RULE

- 2) documentation from the Illinois Department of Revenue that the applicant or licensee who has been denied license issuance or renewal or whose license has been suspended based upon 20 ILCS 2105/2105-15(g) has entered into and is in compliance with a payment plan that has been accepted by the Illinois Department of Revenue.

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NOTICE OF ADOPTED AMENDMENT

- 1) Heading of the Part: General Administrative Provisions
- 2) Code Citation: 89 Ill. Adm. Code 10
- 3) Section Number: 10.268 Adopted Action:
Amendment
- 4) Statutory Authority: Implementing Articles I through IX and authorized by Section 12-13 of the Illinois Public Aid Code [305 ILCS 5/Arts. I through IX and 12-13] and P.A. 94-1064.
- 5) Effective date of amendment: May 15, 2007
- 6) Does this rulemaking contain an automatic repeal date? No
- 7) Does this rulemaking contain any incorporations by reference? No
- 8) A copy of the adopted amendment, including any material incorporated by reference, is on file in the agency's principal office and is available for public inspection.
- 9) Notice of Proposed Amendment Published in Illinois Register: December 8, 2006; 30 Ill. Reg. 18818
- 10) Has JCAR issued a Statement of Objection to this amendment? No
- 11) Difference between proposal and final version: No substantive changes were made in the text of the proposed amendment.
- 12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreements issued by JCAR? Yes
- 13) Will this rulemaking replace any emergency rulemaking currently in effect? No
- 14) Are there any other amendments pending on this Part: No
- 15) Summary and purpose of amendment: This rulemaking affects Human Capital Development. Pursuant to provisions of P.A. 94-1064, this rulemaking adds self-neglect to the types of elder abuse, neglect, or exploitation DHS staff are required to report to the Department on Aging.

DEPARTMENT OF HUMAN SERVICES

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- 16) Information and questions regarding this adopted amendment shall be directed to:

Tracie Drew, Bureau Chief
Bureau of Administrative Rules and Procedures
Department of Human Services
100 South Grand Avenue East
Harris Bldg., 3rd Floor
Springfield, Illinois 62762

217/785-9772

The full text of the Adopted Amendment begins on the next page:

DEPARTMENT OF HUMAN SERVICES

NOTICE OF ADOPTED AMENDMENT

TITLE 89: SOCIAL SERVICES

CHAPTER IV: DEPARTMENT OF HUMAN SERVICES
SUBCHAPTER a: GENERAL PROGRAM PROVISIONS

PART 10

GENERAL ADMINISTRATIVE PROVISIONS

SUBPART A: APPLICABILITY AND DEFINITIONS

Section

10.101	Incorporation by Reference
10.110	Applicability
10.120	Definitions
10.130	Assistance Programs
10.140	Assistance Program Restrictions

SUBPART B: RIGHTS AND RESPONSIBILITIES

Section

10.210	Rights of Clients
10.220	Nondiscrimination
10.225	Grievance Rights of Clients
10.230	Confidentiality of Case Information
10.235	Case Records
10.250	Reporting Change of Circumstances
10.263	Reporting Child Abuse/Neglect
10.268	Reporting Elder Abuse/Neglect
10.270	Notice to Client
10.280	Right to Appeal
10.281	Continuation of Assistance Pending Appeal
10.282	Time Limit for Filing an Appeal
10.283	Examining Department Records
10.284	Child Care
10.290	Voluntary Repayment of Assistance
10.295	Correction of Underpayments
10.300	Recovery of Assistance
10.310	Estate Claims
10.320	Real Property Liens
10.330	Filing and Renewal of Liens
10.340	Foreclosure of Liens

DEPARTMENT OF HUMAN SERVICES

NOTICE OF ADOPTED AMENDMENT

10.350	Release of Liens
10.360	Personal Injury Claims
10.370	Convictions of Fraud – Eligibility
10.380	Single Conviction of Fraud – Administrative Review Board

SUBPART C: APPLICATION PROCESS

Section	
10.410	Application for Assistance
10.415	Local Office Action on Application for Public Assistance
10.420	Time Limitations on the Disposition of an Application
10.430	Approval of an Application and Initial Authorization of Financial Assistance
10.438	General Assistance Approval Provisions
10.440	Denial of an Application

AUTHORITY: Implementing Articles I through IX and authorized by Section 12-13 of the Illinois Public Aid Code [305 ILCS 5/Arts. I through IX and 12-13].

SOURCE: Emergency rules adopted at 21 Ill. Reg. 9515, effective July 1, 1997, for a maximum of 150 days; adopted at 21 Ill. Reg. 15515, effective November 26, 1997; amended at 22 Ill. Reg. 19816, effective November 1, 1998; amended at 23 Ill. Reg. 6944, effective June 1, 1999; amended at 24 Ill. Reg. 7856, effective May 16, 2000; amended at 24 Ill. Reg. 18153, effective November 30, 2000; amended at 25 Ill. Reg. 7170, effective May 24, 2001; amended at 28 Ill. Reg. 1083, effective December 31, 2003; amended at 28 Ill. Reg. 5650, effective March 22, 2004; amended at 29 Ill. Reg. 8148, effective May 18, 2005; amended at 31 Ill. Reg. 7638, effective May 15, 2007.

SUBPART B: RIGHTS AND RESPONSIBILITIES

Section 10.268 Reporting Elder Abuse/Neglect

- a) As mandated by the Elder Abuse and Neglect Act [\[320 ILCS 20/4\]](#), Department staff, while engaged in carrying out their professional duties, are required to report the abuse, neglect, ~~or~~ financial exploitation, or self-neglect of any Illinois resident 60 years of age or older who lives in the community when the older person is unable to self-report. Applicable definitions can be found in Section 2 of the Elder Abuse and Neglect Act. Elder abuse is defined in Section 2 of the Elder Abuse and Neglect Act [320 ILCS 20/2] as causing any physical, mental or sexual injury to an eligible adult, including exploitation of such adult's financial resources.

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- b) Elder abuse must be reported, within 24 hours, to the Department on Aging's Elder Abuse and Neglect Program.
- c) This reporting requirement applies to all Department staff who suspect that an older person, with whom they have had contact in a working capacity, is an abused elder.

(Source: Amended at 31 Ill. Reg. 7638, effective May 15, 2007)

SECRETARY OF STATE

NOTICE OF ADOPTED AMENDMENTS

- 1) Heading of the Part: Issuance of Licenses
- 2) Code Citation: 92 Ill. Adm. Code 1030
- 3)

<u>Section Numbers:</u>	<u>Adopted Action:</u>
1030.83	Amendment
1030 APPENDIX A	Amendment
- 4) Statutory Authority: [625 ILCS 5/2-104]; [625 ILCS 5/6-521]
- 5) Effective Date of Amendments: May 16, 2007
- 6) Does this rulemaking contain an automatic repeal date? No
- 7) Do these amendments contain incorporations by reference? 1030.83 does contain incorporations by reference: 49 CFR 383, 49 USC 5103, 49 CFR 172(f) and 43 CFR Part 73. 1030 Appendix A does not contain incorporations by reference.
- 8) A copy of the adopted amendments, including any material incorporated by reference, is on file in the Department's Division of Driver Services, and is available for public inspection.
- 9) Date Notice of Proposal Published in Illinois Register: 30 Ill. Reg. 18863; December 15, 2006; 31 Ill. Reg. 1821; January 19, 2007
- 10) Has JCAR issued a Statement of Objection to this rule making? No
- 11) Differences between proposal and final version: In 1030.83 (a) added the following three definitions: "Determination of No Security Threat" - an administrative determination by TSA that an individual does not pose a security threat warranting denial of a Hazardous Material Endorsement; "Final Determination of Threat Assessment" - a final administrative determination by TSA, including the resolution of related appeals, that an individual poses a security threat warranting denial of a Hazardous Material Endorsement; "Initial Determination of Threat Assessment" - an initial administrative determination by TSA that an individual poses or may pose a security threat warranting denial of a Hazardous Material Endorsement. In 1030.83(a) deleted definitions - "Initial Notification of Threat Assessment" and "Notification of No Security Threat". Beginning with 1030.83(d) changed all incidents of "Notification" to "Determination". Other technical, non-substantive changes were made as suggested by JCAR.

SECRETARY OF STATE

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- 12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreements issued by JCAR? Yes
- 13) Will these amendments replace any emergency rulemakings currently in effect? No
- 14) Are there any other amendments pending on this Part? Yes

<u>Section Number:</u>	<u>Proposed Action:</u>	<u>Illinois Register Citation:</u>
1030.84	Amendment	31 Ill. Reg. 6030; April 20, 2007

- 15) Summary and Purpose of Amendments: These amendments are necessary in order to come into compliance with the Federal Motor Carrier Safety Regulations.
- 16) Information and questions regarding these adopted amendments shall be directed to:

Arlene J. Pulley
Office of the Secretary of State
Driver Services Department
2701 South Dirksen Parkway
Springfield, Illinois 62723

217/557-4462

The full text of the Adopted Amendments begin on the next page:

SECRETARY OF STATE

NOTICE OF ADOPTED AMENDMENTS

TITLE 92: TRANSPORTATION
CHAPTER II: SECRETARY OF STATEPART 1030
ISSUANCE OF LICENSES

Section	
1030.10	What Persons Shall Not be Licensed or Granted Permits
1030.11	Procedure for Obtaining a Driver's License/Temporary Visitor's Driver's License
1030.12	Driver's License Medical Advisory Board
1030.13	Denial of License or Permit
1030.15	Cite for Re-examination
1030.16	Physical and Mental Evaluation
1030.17	Errors in Issuance of Driver's License/Cancellation
1030.18	Medical Criteria Affecting Driver Performance
1030.20	Classification of Drivers – References
1030.30	Classification Standards
1030.40	Fifth Wheel Equipped Trucks
1030.50	Bus Driver's Authority, Religious Organization and Senior Citizen Transportation
1030.55	Commuter Van Driver Operating a For-Profit Ridesharing Arrangement
1030.60	Third-Party Certification Program
1030.63	Religious Exemption for Social Security Numbers
1030.65	Instruction Permits
1030.70	Driver's License Testing/Vision Screening
1030.75	Driver's License Testing/Vision Screening With Vision Aid Arrangements Other Than Standard Eye Glasses or Contact Lenses
1030.80	Driver's License Testing/Written Test
1030.81	Endorsements
1030.82	Charter Bus Driver Endorsement Requirements
1030.83	Hazardous Material Endorsement
1030.84	Vehicle Inspection
1030.85	Driver's License Testing/Road Test
1030.86	Multiple Attempts – Written and/or Road Tests
1030.88	Exemption of Facility Administered Road Test
1030.89	Temporary Licenses
1030.90	Requirement for Photograph and Signature of Licensee on Driver's License
1030.91	Disabled Person/Handicapped Identification Card
1030.92	Restrictions
1030.93	Restricted Local Licenses

SECRETARY OF STATE

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- 1030.94 Duplicate or Corrected Driver's License or Instruction Permit
- 1030.95 Consular Licenses (Repealed)
- 1030.96 Restricted Commercial Driver's License
- 1030.97 Invalidation of a Driver's License, Permit and/or Driving Privilege
- 1030.98 School Bus Commercial Driver's License
- 1030.100 Anatomical Gift Donor
- 1030.110 Emergency Medical Information Card
- 1030.115 Change-of-Address
- 1030.120 Issuance of a Probationary License
- 1030.130 Grounds for Cancellation of a Probationary License
- 1030.140 Use of Captured Images
- 1030.APPENDIX A Questions Asked of a Driver's License Applicant
- 1030.APPENDIX B Acceptable Identification Documents

AUTHORITY: Implementing Article I of the Illinois Driver Licensing Law of the Illinois Vehicle Code [625 ILCS 5/Ch. 6, Art. I] and authorized by Section 2-104(b) of the Illinois Vehicle Title and Registration Law of the Illinois Vehicle Code [625 ILCS 5/2-104(b)].

SOURCE: Filed March 30, 1971; amended at 3 Ill. Reg. 7, p. 13, effective April 2, 1979; amended at 4 Ill. Reg. 27, p. 422, effective June 23, 1980; amended at 6 Ill. Reg. 2400, effective February 10, 1982; codified at 6 Ill. Reg. 12674; amended at 9 Ill. Reg. 2716, effective February 20, 1985; amended at 10 Ill. Reg. 303, effective December 24, 1985; amended at 10 Ill. Reg. 18182, effective October 14, 1986; amended at 11 Ill. Reg. 9331, effective April 28, 1987; amended at 11 Ill. Reg. 18292, effective October 23, 1987; amended at 12 Ill. Reg. 3027, effective January 14, 1988; amended at 12 Ill. Reg. 13221, effective August 1, 1988; amended at 12 Ill. Reg. 16915, effective October 1, 1988; amended at 12 Ill. Reg. 19777, effective November 15, 1988; amended at 13 Ill. Reg. 5192, effective April 1, 1989; amended at 13 Ill. Reg. 7808, effective June 1, 1989; amended at 13 Ill. Reg. 12880, effective July 19, 1989; amended at 13 Ill. Reg. 12978, effective July 19, 1989; amended at 13 Ill. Reg. 13898, effective August 22, 1989; amended at 13 Ill. Reg. 15112, effective September 8, 1989; amended at 13 Ill. Reg. 17095, effective October 18, 1989; amended at 14 Ill. Reg. 4570, effective March 8, 1990; amended at 14 Ill. Reg. 4908, effective March 9, 1990; amended at 14 Ill. Reg. 5183, effective March 21, 1990; amended at 14 Ill. Reg. 8707, effective May 16, 1990; amended at 14 Ill. Reg. 9246, effective May 16, 1990; amended at 14 Ill. Reg. 9498, effective May 17, 1990; amended at 14 Ill. Reg. 10111, effective June 11, 1990; amended at 14 Ill. Reg. 10510, effective June 18, 1990; amended at 14 Ill. Reg. 12077, effective July 5, 1990; amended at 14 Ill. Reg. 15487, effective September 10, 1990; amended at 15 Ill. Reg. 15783, effective October 18, 1991; amended at 16 Ill. Reg. 2182, effective January 24, 1992; emergency amendment at 16 Ill. Reg. 12228, effective July 16, 1992, for a maximum of 150 days; emergency expired on December

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13, 1992; amended at 16 Ill. Reg. 18087, effective November 17, 1992; emergency amendment at 17 Ill. Reg. 1219, effective January 13, 1993, for a maximum of 150 days; amended at 17 Ill. Reg. 2025, effective February 1, 1993; amended at 17 Ill. Reg. 7065, effective May 3, 1993; amended at 17 Ill. Reg. 8275, effective May 24, 1993; amended at 17 Ill. Reg. 8522, effective May 27, 1993; amended at 17 Ill. Reg. 19315, effective October 22, 1993; amended at 18 Ill. Reg. 1591, effective January 14, 1994; amended at 18 Ill. Reg. 7478, effective May 2, 1994; amended at 18 Ill. Reg. 16457, effective October 24, 1994; amended at 19 Ill. Reg. 10159, effective June 29, 1995; amended at 20 Ill. Reg. 3891, effective February 14, 1996; emergency amendment at 20 Ill. Reg. 8358, effective June 4, 1996, for a maximum of 150 days; emergency amendment repealed in response to an objection of the Joint Committee on Administrative Rules at 20 Ill. Reg. 14279; amended at 21 Ill. Reg. 6588, effective May 19, 1997; amended at 21 Ill. Reg. 10992, effective July 29, 1997; amended at 22 Ill. Reg. 1466, effective January 1, 1998; emergency amendment at 23 Ill. Reg. 9552, effective August 1, 1999, for a maximum of 150 days; amended at 23 Ill. Reg. 13947, effective November 8, 1999; amended at 24 Ill. Reg. 1259, effective January 7, 2000; emergency amendment at 24 Ill. Reg. 1686, effective January 13, 2000, for a maximum of 150 days; amended at 24 Ill. Reg. 6955, effective April 24, 2000; emergency amendment at 24 Ill. Reg. 13044, effective August 10, 2000, for a maximum of 150 days; amended at 24 Ill. Reg. 18400, effective December 4, 2000; amended at 25 Ill. Reg. 959, effective January 5, 2001; amended at 25 Ill. Reg. 7742, effective June 5, 2001; amended at 25 Ill. Reg. 12646, effective September 24, 2001; emergency amendment at 25 Ill. Reg. 12658, effective September 24, 2001, for a maximum of 150 days; emergency expired February 20, 2002; amended at 26 Ill. Reg. 9961, effective June 24, 2002; amended at 27 Ill. Reg. 855, effective January 3, 2003; emergency amendment at 27 Ill. Reg. 7340, effective April 14, 2003, for a maximum of 150 days; emergency expired September 10, 2003; emergency amendment at 27 Ill. Reg. 16968, effective October 17, 2003, for a maximum of 150 days; emergency expired March 14, 2004; emergency amendment at 28 Ill. Reg. 384, effective January 1, 2004, for a maximum of 150 days; emergency expired May 29, 2004; amended at 28 Ill. Reg. 8895, effective June 14, 2004; amended at 28 Ill. Reg. 10776, effective July 13, 2004; amended at 29 Ill. Reg. 920, effective January 1, 2005; emergency amendment at 29 Ill. Reg. 2469, effective January 31, 2005, for a maximum of 150 days; emergency expired June 29, 2005; amended at 29 Ill. Reg. 9488, effective June 17, 2005; amended at 29 Ill. Reg. 12519, effective July 28, 2005; amended at 29 Ill. Reg. 13237, effective August 11, 2005; amended at 29 Ill. Reg. 13580, effective August 16, 2005; amended at 30 Ill. Reg. 910, effective January 6, 2006; amended at 30 Ill. Reg. 5621, effective March 7, 2006; amended at 30 Ill. Reg. 11365, effective June 15, 2006; emergency amendment at 30 Ill. Reg. 11409, effective June 19, 2006, for a maximum of 150 days; emergency expired November 15, 2006; amended at 31 Ill. Reg. 4782, effective March 12, 2007; amended at 31 Ill. Reg. 5096, effective March 15, 2007; amended at 31 Ill. Reg. 5864, effective March 29, 2007; amended at 31 Ill. Reg. 6370, effective April 12, 2007; amended at 31 Ill. Reg. 7643, effective May 16, 2007.

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Section 1030.83 Hazardous Material Endorsement

a) Section 1030.83 Definitions

"Adjudicate" - to make an administrative determination of whether an applicant meets the standards in this Part based on the merits of the issues raised.

"Applicant" - an individual who is applying for a new, renewal, or transfer Hazardous Material Endorsement.

"Authorized Secretary of State Employee" – a Secretary of State Driver Services Facility employee.

"Cancellation" – cancellation of a CDL with a HME – the annulment or termination by formal action of the Secretary of State of an applicant's CDL individual's commercial motor vehicle license with a HME who is no longer entitled to such license in accordance with a notification from the Transportation Security Administration (TSA) that the endorsement holder poses a security threat warranting denial of a Hazardous Material Endorsement hazardous material endorsement.

"Commercial Driver's License" or "CDL" – a driver's license issued by a state or other jurisdiction, in accordance with the standards contained in 49 CFR 383, to an individual a person that authorizes the individual person to operatedrive a certain class of commercial motor vehicle or vehicles (see 625 ILCS 5/6-500).

"Commercial Motor Vehicle" – a motor vehicle, used in commerce, having a Gross Vehicle Weight Rating (GVWR) of 26,001 pounds or more, or such lesser GVWR as subsequently determined by Federal regulations or the Secretary of State; or any combination of vehicles with a Gross Combination Weight Rating (GCWR) of 26,001 pounds or more, provided the GVWR of any vehicles being towed is 10,001 pounds or more; or a vehicle designed to transport 16 or more persons; or a vehicle transporting hazardous materials that is required to be placarded. The definition does not include recreational vehicles when operated primarily for personal use, military vehicles being operated by non-civilian personnel or firefighting equipment owned or operated by or for a governmental entity.

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"Commercial Instruction Permit" or "CIP" – a permit issued pursuant to 625 ILCS 5/6-508.

"Day" - a calendar day.

"Determination of No Security Threat" – an administrative determination by TSA that an individual does not pose a security threat warranting denial of a Hazardous Material Endorsement.

"Driver" – any person who drives, operates, or is in physical control of a commercial motor vehicle, or who is required to hold a CDL.

"Driver License Facility" – facility operated by the Secretary of State where driving examinations are administered and driver's licenses are issued.

"Final Determination of Threat Assessment" – a final administrative determination by TSA, including the resolution of related appeals, that an individual poses a security threat warranting denial of a Hazardous Material Endorsement.

~~"Final Notification of Threat Assessment" – a final administrative determination by the TSA that an individual poses a security threat warranting denial of the authorization for which the individual is applying.~~

~~"Hazardous Material" – upon a finding by the United States Secretary of Transportation, in his or her discretion, under 49 USC 5103a, that the transportation of a particular quantity and form of material in commerce may pose an unreasonable risk to health and safety or property, he or she shall designate the quantity and form of material or group or class of materials as a hazardous material. The materials so designated may include but are not limited to explosives, radioactive materials, etiologic agents, flammable liquids or solids, combustible materials, and compressed gases.~~

"Hazardous Material" - means any material that has been designated as hazardous under 49 USC 5103 and is required to be placarded under subpart F of 49 CFR 172 or any quantity of a material listed as a select agent or toxin in 43 CFR 73 (see 49 CFR 383.5).

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"Hazardous Material Endorsement" or "HME" – an indicator on the driver's license that the driver is qualified to transport hazardous materials that require placarding.

"Initial Determination of Threat Assessment" – an initial administrative determination by TSA that an individual poses or may pose a security threat warranting denial of a Hazardous Material Endorsement.

~~"Initial Notification of Threat Assessment" – an initial administrative determination by TSA that an individual poses a security threat warranting denial of the authorization for which the individual is applying.~~

"Secretary of State" – Illinois Secretary of State.

~~"Notification of No Security Threat" – an administrative determination by TSA that an individual does not pose a security threat warranting denial of the authorization for which the individual has successfully passed the Security Threat Assessment performed by TSA and is eligible to apply for a Hazardous Material Endorsement.~~

"Rescind Order" – a removal by formal action to annul or void a cancellation or denial of a Commercial Driver's License.

"Threat Assessment Fee" – the fee required to pay for the cost of TSA adjudicating security threat assessments, appeals, and waivers under 49 CFR 1572.

"Transportation Security Administration" or "TSA" – a division of the Department of Homeland Security to administer provisions of the Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act (USA Patriot Act); Public Law 107-56, October 25, 2001, 115 Stat. 272.

"Vendor" – an authorized fingerprint company approved by the Illinois State Police (ISP) who will transmit fingerprint data to ISP to be forwarded to the Federal Bureau of Investigation (FBI) for a security threat assessment.

- b) The Secretary of State must notify a holder of a HME at least 60 days, as currently required by 49 CFR 1572.13, before the expiration date of the HME that

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the applicant must initiate a security threat assessment from the TSA as soon as possible, but no later than 30 days before the expiration of the applicant's HME, and that the applicant's HME cannot be renewed if the TSA has not issued to the Secretary of State a Determination of No Security Threat. The Secretary of State must require that a HME be renewed no more than five years after issuance.

c)b) In order for the Secretary of State to issue a HME, all applicants must successfully comply with the following:

- 1) possess a valid and properly classified driver's license with a CIP or a CDL issued by the Secretary of State;
- 2) submit the TSA application and a \$34 threat assessment fee to the authorized Secretary of State employee indicating he/she intends to apply for the TSA fingerprint-based criminal history record check;
- 3) pass a written test administered by the Secretary of State on the transporting of hazardous materials;
- 4) submit his/her fingerprints and pay all fees for taking and processing of the fingerprints to an authorized vendor who will transmit fingerprint data to ISP to be forwarded to the FBI for a fingerprint-based criminal history background record check for a threat assessment;
- 5) pay all related application and fingerprinting fees as established by 49 CFR 1572, including, but not limited to, the amounts established by the FBI and the TSA;
- 6) affirm under penalty of perjury that he/she has not made a false statement or knowingly concealed a material fact in any application for the HME.

d)e) Upon receipt of ~~Determination Notification~~ of No Security Threat from TSA on an applicant-a driver that does not currently hold a HME on his /her CDL, the Secretary of State shall place a tag on the driving record and notify the applicant in writing of the ~~Determination Notification~~ of No Security Threat from TSA and direct the applicant to return to a driver license facility to complete the requirements for the issuance of a HME.

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- e)d) Upon receipt of an Initial or Final ~~Determination Notification~~ of Threat Assessment from TSA on ~~an applicanta driver~~ that does not currently hold a HME on his/her CDL, the Secretary of State shall place a tag on the driving record of the applicant indicating he/she is not eligible for a HME. Correspondence notifying the applicant of the failed threat assessment shall be sent by TSA directly to the applicant, along with information regarding the applicant's right to due process.
- f)e) Upon receipt of ~~Determination Notification~~ of No Security Threat from TSA on ~~an applicanta driver~~ that currently holds a CDL with a HME, the Secretary of State shall place a tag on the driving record and notify the applicant in writing of the ~~Determination Notification~~ of No Security Threat from TSA and direct the applicant to return to a driver license facility to complete the requirements to renew or transfer from another state his/her CDL with a HME.
- g)f) Upon receipt of an Initial or Final ~~Determination Notification~~ of Threat Assessment from TSA on ~~an applicanta driver~~ that currently holds a CDL with a HME, the Secretary of State shall place a tag on the driving record and send written notice to the ~~applicant driver~~ explaining that he/she has failed the Threat Assessment and, therefore, must appear at a driver license facility to have the HME removed from his/her CDL. The ~~applicant holder~~ will be given at least 5 days, but no more than 1530 days, from the date of the notice, to appear at a driver license facility and have the HME removed from his/her CDL. A corrected CDL will then be issued without the HME at no charge to the driver.
- h)g) Refusal or neglect of ~~an applicanta driver~~ to have the HME removed and obtain a corrected CDL, pursuant to subsection (g) of this Section, shall result in the cancellation of the driver's CDL pursuant to 625 ILCS 5/6-201(a)(6) and 6-207. An applicant A driver whose CDL was cancelled may request an administrative hearing to contest the cancellation. The scope of the hearing shall be limited to the reason for the cancellation and shall not address the Threat Assessment conducted by TSA.
- i)h) If, after a driver's CDL has been cancelled pursuant to subsection (~~hg~~), for failing to have the HME removed from the license after the SOS received an Initial or Final Determination of Threat Assessment from TSA as set forth in subsection (g), the Secretary receives a ~~Determination Notification~~ of No Security Threat from TSA on the driver, an order rescinding the cancellation shall be entered and the driver's CDL and the HME will be valid.

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- j) ~~h)~~ An applicant A-driver who obtains a corrected CDL shall be deemed to be in compliance with the Secretary of State's request and shall be allowed to retain his/her CDL driving privileges.
- k) ~~j)~~ If the Secretary of State receives a Determination Notification of No Security Threat after a driver has previously been deemed a Security Threat by TSA and has had the HME removed from his/her CDL in compliance with subsection (gf), the Secretary of State shall send written notice to the driver that he/she is now eligible to have the HME added back to his/her CDL. The written notice shall advise the driver that he/she may visit a driver license facility to have a corrected CDL issued reflecting the HME at no cost to the driver.
- l) ~~k)~~ Effective January 31, 2005, the SOS shall not issue a new HME in compliance with subsection (de) until the Secretary of State has received a Determination Notification of No Security Threat from TSA.
- m) ~~l)~~ Effective March 31, 2005, an applicant a-driver who possesses a CDL with a HME and who will be applying to renew his/her CDL-HME after May 31, 2005 may complete the TSA application, pay all associated fees and submit his/her fingerprints to an authorized vendor. Effective May 31, 2005, the Secretary of State shall not renew or transfer from another state a HME in compliance with subsection (fe) until the Secretary of State has received a Determination Notification of No Security Threat from TSA. However, the Secretary of State may extend the expiration date of the time for 90 days if TSA has not provided a Determination of No Security Threat or a Final Determination of Threat Assessment before the expiration date of the HME. Any additional extension must be approved in advance by the Director of the Department of Homeland Security.

(Source: Amended at 31 Ill. Reg. 7643, effective May 16, 2007)

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Section 1030.APPENDIX A Questions Asked of a Driver's License Applicant

The following questions shall appear on an application for a driver's license:

If you are applying for an Identification Card, review questions 1 and 2; for a Driver's License, review questions 1 through 7; for a Commercial Driver's License, review questions 1 through 10 [and question 13](#); for a Temporary Visitor's Driver's License, review questions 1 through 7, 11 and 12.

- 1) Is your driver's license or identification card or privilege to obtain a license or ID card suspended, revoked, canceled or refused in any state under this or any other name? (If yes, a Letter of Clearance is required.)
- 2) Do you presently hold a valid driver's license or identification card in this or any other state?
- 3) Is your driver's license being held by a court in lieu of bail?
- 4) Has a court found you to have a mental disability or disease or has a court committed you to a mental health facility? (If yes, copies of related court order and/or physician's statement will be required.)
- 5) Do you have any condition that might cause a temporary loss of consciousness? (If yes, a physician's statement and medical agreement are required.)
- 6) Do you have any mental or physical condition that might interfere with safe driving? (If yes, a physician's statement is required and a medical agreement may be required.)
- 7) Do you use any drugs, including prescription medication, or alcohol to an extent that they impair your driving ability? (If yes, a physician's statement is required and a medical agreement may be required.)
- 8) Are your Commercial Driver's License privileges currently disqualified?
- 9) Do you certify that you meet the general qualifications of drivers outlined in 49 CFR 391.11 (2000)? If no, indicate why you are not subject to these qualifications. _____

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- 10) Do you certify that you meet the hearing requirements outlined in 49 CFR 391.41(b)(11) (2000)?

I understand that my social security number will be disclosed to other states pursuant to the Commercial Motor Vehicle Safety Act of 1986 (49 USC 2706).

- 11) Do you certify that you temporarily reside in Illinois and are ineligible for a social security number?

- 12) Do you certify that you are authorized by the U.S. Citizenship and Immigration Services to be legally present in this country and authorize the Secretary of State's Office to verify such information?

- 13) [Have you been licensed in any other state in the last 10 years?](#)

(Source: Amended at 31 Ill. Reg. 7643, effective May 16, 2007)

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- 1) Heading of the Part: Cancellation, Revocation or Suspension of Licenses or Permits
 - 2) Code Citation: 92 Ill. Adm. Code 1040
 - 3) Section Number: 1040.33 Adopted Action: Amendment
 - 4) Statutory Authority: [625 ILCS 5/2-104(b)]; [625 ILCS 5/11-1301.3];[625 ILCS 5/11-1301.5]; [625 ILCS 5/11-1301.6]; [625 ILCS 5-6-206(a)42]
 - 5) Effective Date of Amendment: May 21, 2007
 - 6) Does this rulemaking contain an automatic repeal date? No
 - 7) Does this rulemaking contain incorporations by reference? No
 - 8) A copy of the adopted amendment, including any material incorporated by reference, is on file in the agency's principal office and is available for public inspection.
 - 9) Notice of Proposed Published in Illinois Register: 30 Ill. Reg. 13846; August 18, 2006
 - 10) Has JCAR issued a Statement of Objection to this Amendment? No
 - 11) Differences between proposal and final version: In Section (c) the word "placard" was changed to "decal."
 - 12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreement letter issued by JCAR? Yes
 - 13) Will these amendments replace any emergency amendment currently in effect? No
 - 14) Are there any amendments pending on this Part? Yes
- | | | |
|------------------------|-------------------------|------------------------------------|
| <u>Section Number:</u> | <u>Proposed Action:</u> | <u>Illinois Register Citation:</u> |
| 1040.50 | Amendment | 31 Ill. Reg. 6353, April 27, 2007 |
- 15) Summary of Purpose of Amendment: Based on the passage of P.A. 94-0619 the terminology "person-with-disabilities" was changed to "disability". This rulemaking also adds new subsection "c" and changes the current paragraph "c" to "d". In addition P.A.

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94-0930 was passed and became effective June 26, 2006 giving the Secretary of State authority to suspend and/or revoke the driver license and/or driving privileges for committing a violation of Section 11-1301.3(a-1) of the Vehicle Code.

- 16) Information and questions regarding this adopted amendment shall be directed to:

Arlene J. Pulley
Office of the Secretary of State
Driver Services Department
2701 South Dirksen Parkway
Springfield, Illinois 62723

217/557-4462

The full text of the Adopted Amendment begins on the next page:

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TITLE 92: TRANSPORTATION
CHAPTER II: SECRETARY OF STATEPART 1040
CANCELLATION, REVOCATION OR SUSPENSION
OF LICENSES OR PERMITS

Section

1040.10	Court to Forward Licenses and Reports of Convictions
1040.20	Illinois Offense Table
1040.25	Suspension or Revocation for Driving Without a Valid Driver's License
1040.29	2 or More Traffic Offenses Committed within 24 Months by a Person Under the Age of 21 Years
1040.30	3 or More Traffic Offenses Committed Within 12 Months
1040.31	Operating a Motor Vehicle During a Period of Suspension or Revocation
1040.32	Suspension or Revocation of Driver's Licenses, Permits or Identification Cards Used Fraudulently
1040.33	Suspension or Revocation of Driver's Licenses/Permits for Fictitious or Unlawfully Altered Disability Person with Disabilities License Plate or Parking Decal or Device or Fraudulent Disability Person with Disabilities License Plate or Parking Decal or Device
1040.35	Administrative Revocation for Commission of an Offense Requiring Mandatory Revocation Upon Conviction, and Suspension or Revocation Upon a Local Ordinance Conviction
1040.36	Suspension for Violation of Restrictions on Driver's License
1040.37	Suspension for Violation of Restrictions on Instruction Permit
1040.38	Commission of a Traffic Offense in Another State
1040.40	Repeated Convictions or Collisions
1040.41	Suspension of Licenses for Curfew Violations
1040.42	Fleeing and Eluding
1040.43	Illegal Transportation
1040.46	Fatal Accident and Personal Injury Suspensions or Revocations
1040.48	Vehicle Emission Suspensions
1040.50	Suspension of License of Commercial Vehicle Driver
1040.52	Driver Remedial Education Course
1040.55	Suspension for Driver's License Classification Violations
1040.60	Release of Information Regarding a Disposition of Court Supervision
1040.65	Offenses Occurring on Military Bases
1040.66	Invalidation of a Restricted Driving Permit

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- 1040.70 Problem Driver Pointer System
- 1040.80 Cancellation of Driver's License Upon Issuance of a Handicapped Identification Card
- 1040.100 Rescissions
- 1040.101 Reinstatement Fees
- 1040.102 Bankruptcy for Suspensions, Cancellations, Failure to Pay and Returned Checks Actions
- 1040.105 Suspension for 5 or More Tollway Violations and/or Evasions
- 1040.107 Suspension for Violation of 625 ILCS 5/11-907, Approaching a Stationary Emergency Vehicle
- 1040.108 Suspension for Failure to Make Report of Vehicle Accident Violations
- 1040.109 Two or More Convictions for Railroad Crossing Violations
- 1040.110 Bribery
- 1040.111 Suspension for Violation of 625 ILCS 5/11-908(a-1) for Failure to Yield upon Entering a Construction or Maintenance Zone When Workers Are Present

AUTHORITY: Implementing Articles II and VII of the Illinois Driver Licensing Law of the Illinois Vehicle Code [625 ILCS 5/Ch. 6, Arts. II and VII] and authorized by Section 2-104(b) of the Illinois Vehicle Title and Registration Law of the Illinois Vehicle Code [625 ILCS 5/2-104(b)].

SOURCE: Filed September 22, 1972; amended at 3 Ill. Reg. 26, p. 282, effective June 30, 1979; amended at 5 Ill. Reg. 3533, effective April 1, 1981; amended at 6 Ill. Reg. 4239, effective April 2, 1982; codified at 6 Ill. Reg. 12674; amended at 8 Ill. Reg. 2200, effective February 1, 1984; amended at 8 Ill. Reg. 3783, effective March 13, 1984; amended at 8 Ill. Reg. 18925, effective September 25, 1984; amended at 8 Ill. Reg. 23385, effective November 21, 1984; amended at 10 Ill. Reg. 15265, effective September 4, 1986; amended at 11 Ill. Reg. 16977, effective October 1, 1987; amended at 11 Ill. Reg. 20659, effective December 8, 1987; amended at 12 Ill. Reg. 2148, effective January 11, 1988; amended at 12 Ill. Reg. 14351, effective September 1, 1988; amended at 12 Ill. Reg. 15625, effective September 15, 1988; amended at 12 Ill. Reg. 16153, effective September 15, 1988; amended at 12 Ill. Reg. 16906, effective October 1, 1988; amended at 12 Ill. Reg. 17120, effective October 1, 1988; amended at 13 Ill. Reg. 1593, effective January 23, 1989; amended at 13 Ill. Reg. 5162, effective April 1, 1989; amended at 13 Ill. Reg. 7802, effective May 15, 1989; amended at 13 Ill. Reg. 8659, effective June 2, 1989; amended at 13 Ill. Reg. 17087, effective October 16, 1989; amended at 13 Ill. Reg. 20127, effective December 8, 1989; amended at 14 Ill. Reg. 2944, effective February 7, 1990; amended at 14 Ill. Reg. 3664, effective February 7, 1990; amended at 14 Ill. Reg. 5178, effective April 1, 1990; amended at 14 Ill. Reg. 5560, effective March 22, 1990; amended at 14 Ill. Reg. 14177, effective August 21, 1990; amended at 14 Ill. Reg. 18088, effective October 22, 1990; amended at 15 Ill.

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Reg. 14258, effective September 24, 1991; amended at 17 Ill. Reg. 8512, effective May 27, 1993; amended at 17 Ill. Reg. 9028, effective June 2, 1993; amended at 17 Ill. Reg. 12782, effective July 21, 1993; amended at 18 Ill. Reg. 7447, effective May 3, 1994; amended at 18 Ill. Reg. 10853, effective June 27, 1994; amended at 18 Ill. Reg. 11644, effective July 7, 1994; amended at 18 Ill. Reg. 16443, effective October 24, 1994; amended at 20 Ill. Reg. 2558, effective January 26, 1996; amended at 21 Ill. Reg. 8398, effective June 30, 1997; amended at 21 Ill. Reg. 10985, effective July 29, 1997; amended at 21 Ill. Reg. 12249, effective August 26, 1997; amended at 21 Ill. Reg. 12609, effective August 29, 1997; amended at 22 Ill. Reg. 1438, effective January 1, 1998; amended at 22 Ill. Reg. 5083, effective February 26, 1998; amended at 22 Ill. Reg. 13834, effective July 10, 1998; amended at 24 Ill. Reg. 1655, effective January 11, 2000; emergency amendment at 24 Ill. Reg. 8398, effective June 2, 2000, for a maximum of 150 days; emergency expired October 29, 2000; emergency amendment at 24 Ill. Reg. 16096, effective October 12, 2000, for a maximum of 150 days; amended at 24 Ill. Reg. 16689, effective October 30, 2000; amended at 25 Ill. Reg. 2723, effective January 31, 2001; amended at 25 Ill. Reg. 6402, effective April 26, 2001; emergency amendment at 26 Ill. Reg. 2044, effective February 1, 2002, for a maximum of 150 days; emergency expired June 30, 2002; emergency amendment at 26 Ill. Reg. 3753, effective February 21, 2002, for a maximum of 150 days; emergency expired July 20, 2002; amended at 26 Ill. Reg. 12373, effective July 25, 2002; amended at 26 Ill. Reg. 13684, effective August 28, 2002; amended at 29 Ill. Reg. 2441, effective January 25, 2005; amended at 29 Ill. Reg. 13892, effective September 1, 2005; amended at 29 Ill. Reg. 15968, effective October 7, 2005; amended at 1896, effective January 26, 2006; amended at 30 Ill. Reg. 2557, effective February 10, 2006; amended at 30 Ill. Reg. 11299, effective June 12, 2006; amended at 31 Ill. Reg. 4792, effective March 12, 2007; amended at 31 Ill. Reg. 5647, effective March 20, 2007; amended at 31 Ill. Reg. 7296, effective May 3, 2007; amended at 31 Ill. Reg. 7656, effective May 21, 2007.

Section 1040.33 Suspension or Revocation of Driver's Licenses/Permits for Fictitious or Unlawfully Altered ~~Disability Person with Disabilities~~ License Plate or Parking Decal or Device or Fraudulent ~~Disability Person with Disabilities~~ License Plate or Parking Decal or Device

- a) For purposes of this Section, the following definitions shall apply:
- 1) "Authorized holder" – An individual issued a ~~disability person with disabilities~~ license plate under Section 3-616 of the Illinois Vehicle Code or an individual issued a ~~disability person with disabilities~~ parking decal or device under Section 11-1301.1 of the Illinois Vehicle Code [625 ILCS 5/3-616 and 11-1301.1]

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- 2) "Department" – Driver Services Department within the Office of the Secretary of State
- 3) "False information" – Any incorrect or inaccurate information concerning the name, date of birth, social security number, driver's license number, physician certification or any other information required on the application for a ~~disabilityperson with disabilities~~ license plate or parking permit or device that falsifies the content of the application
- 4) "Fictitious ~~disabilityperson with disabilities~~ license plate or parking decal or device" – Any ~~disabilityperson with disabilities~~ license plate or parking decal or device that has been issued by the Secretary of State or an authorized unit of local government that was issued based upon false information contained on the required application
- 5) "Fraudulent ~~disabilityperson with disabilities~~ license plate or parking decal or device" – Any ~~disabilityperson with disabilities~~ license plate or parking decal or device that purports to be an authorized ~~disabilityperson with disabilities~~ license plate or parking decal or device and that has not been issued by the Secretary of State or an authorized unit of local government
- 6) "~~DisabilityPerson with disabilities~~ license plate or parking decal or device-making implement" – Any implement specially designed or primarily used in the manufacture, assembly or authentication of a ~~disabilityperson with disabilities~~ license plate or parking decal or device issued by the Secretary of State or a unit of local government
- 7) "Revocation" – The termination by formal action of the Secretary of a person's driver's license or privilege to operate a motor vehicle on the public highways. The termination shall not be subject to renewal or restoration except that an application for a new driver's license may be presented and acted upon by the Secretary after the expiration of at least one year after the date of revocation as defined in Section 1-176 of the Illinois Vehicle Code [625 ILCS 5/1-176].
- 8) "Suspension" – The temporary withdrawal by a formal action of the Secretary of a person's driver's license or privilege to operate a motor vehicle on the public highways for a period specifically designated by the

SECRETARY OF STATE

NOTICE OF ADOPTED AMENDMENT

Secretary pursuant to Section 1-204 of the Illinois Vehicle Code [625 ILCS 5/1-204].

- 9) "Unlawfully altered ~~disabilityperson with disabilities~~ license plate or parking permit or device" – Any ~~disabilityperson with disabilities~~ license plate or parking permit or device issued by the Secretary of State or an authorized unit of local government that has been physically altered or changed in such manner that false information appears on the license plate or parking decal or device

- b) The Secretary of State has discretionary authority to suspend or revoke the driving privileges of any person upon receipt of evidence that such person has committed one or more of the following offenses listed in Section 6-206 of the Illinois Vehicle Code [625 ILCS 5/6-206]:
 - 1) If such person has knowingly possessed any fictitious or unlawfully altered ~~disabilityperson with disabilities~~ license plate or parking decal or device in violation of Section 11-1301.5(b)(1) of the Illinois Vehicle Code [625 ILCS 5/11-1301.5(b)(1)], the Department shall take the following action pursuant to Section 6-206(a)(34) (prior to 7/30/98 authority was Section 6-206(a)(35)) of the Illinois Vehicle Code [625 ILCS 5/6-206(a)(34)]:

ACTION TABLE

1 st Offense	12 months Suspension
1 st Offense (with pending or effective Revocation)	Revocation
2 nd or Subsequent Offense	Revocation; or

- 2) If such person has knowingly issued or assisted in the issuance of, by the Secretary of State or unit of local government, any fictitious ~~disabilityperson with disabilities~~ license plate or parking decal or device in violation of Section 11-1301.5(b)(2) of the Illinois Vehicle Code [625 ILCS 5/11-1301.5(b)(2)], the Department shall take the following action pursuant to Section 6-206(a)(34) (prior to 7/30/98 the authority was Section 6-206(a)(35)) of the Illinois Vehicle Code:

ACTION TABLE

SECRETARY OF STATE

NOTICE OF ADOPTED AMENDMENT

1 st Offense	12 months Suspension
1 st Offense (with pending or effective Revocation)	Revocation
2 nd or Subsequent Offense	Revocation; or

- 3) If such person has knowingly altered any ~~disabilityperson with disabilities~~ license plate or parking decal or device in violation of Section 11-1301.5(b)(3) of the Illinois Vehicle Code [625 ILCS 5/11-1301.5(b)(3)], the Department shall take the following action pursuant to Section 6-206(a)(34) (prior to 7/30/98 the authority was Section 6-206(a)(35)) of the Illinois Vehicle Code:

ACTION TABLE

1 st Offense	12 months Suspension
1 st Offense (with pending or effective Revocation)	Revocation
2 nd or Subsequent Offense	Revocation; or

- 4) If such person manufactures, possesses, transfers, or provides any documentation used in the application process whether real or fictitious, for the purpose of obtaining a fictitious ~~disabilityperson with disabilities~~ license plate or parking decal or device in violation of Section 11-1301.5(b)(4) of the Illinois Vehicle Code [625 ILCS 5/11-1301.5(b)(4)], the Department shall take the following action pursuant to Section 6-206(a)(34) (prior to 7/30/98 the authority was Section 6-206(a)(35)) of the Illinois Vehicle Code:

ACTION TABLE

1 st Offense	12 months Suspension
1 st Offense (with pending or effective Revocation)	Revocation
2 nd or Subsequent Offense	Revocation; or

- 5) If such person knowingly provides any false information to the Secretary of State or a unit of local government in order to obtain a ~~disabilityperson with disabilities~~ license plate or parking decal or device in violation of

SECRETARY OF STATE

NOTICE OF ADOPTED AMENDMENT

Section 11-1301.5(b)(5) of the Illinois Vehicle Code [625 ILCS 5/11-1301.5(b)(5)], the Department shall take the following action pursuant to Section 6-206(a)(34) (prior to 7/30/98 the authority was Section 6-206(a)(35)) of the Illinois Vehicle Code:

ACTION TABLE

1 st Offense	12 months Suspension
1 st Offense (with pending or effective Revocation)	Revocation
2 nd or Subsequent Offense	Revocation; or

- 6) If such person knowingly transfers a ~~disability~~ ~~person with disabilities~~ license plate or parking decal or device for the purpose of exercising the privileges granted to an authorized holder of a ~~disability~~ ~~person with disabilities~~ license plate or parking decal or device under the Illinois Vehicle Code in the absence of the authorized holder in violation of Section 11-1301.5(b)(6) of the Illinois Vehicle Code [625 ILCS 5/11-1301.5(b)(6)], the Department shall take the following action pursuant to Section 6-206(a)(34) (prior to 7/30/98 the authority was Section 6-206(a)(35)) of the Illinois Vehicle Code:

ACTION TABLE

1 st Offense	12 months Suspension
1 st Offense (with pending or effective Revocation)	Revocation
2 nd or Subsequent Offense	Revocation; or

- 7) If such person has knowingly possessed any fraudulent ~~disability~~ ~~person with disabilities~~ license plate or parking decal or device in violation of Section 11-1301.6(b)(1) of the Illinois Vehicle Code [625 ILCS 5/11-1301.6(b)(1)], the Department shall take the following action pursuant to Section 6-206(a)(35) (prior to 7/30/98 the authority was Section 6-206(a)(36)) of the Illinois Vehicle Code:

ACTION TABLE

1 st Offense	12 months Suspension
-------------------------	----------------------

SECRETARY OF STATE

NOTICE OF ADOPTED AMENDMENT

1 st Offense (with pending or effective Revocation)	Revocation
2 nd or Subsequent Offense	Revocation; or

- 8) If such person has knowingly possessed without authority any ~~disability person with disabilities~~ license plate or parking decal or device-making implement in violation of Section 11-1301.6(b)(2) of the Illinois Vehicle Code [625 ILCS 5/11-1301.6(b)(2)], the Department shall take the following action pursuant to Section 6-206(a)(35) (prior to 7/30/98 the authority was Section 6-206(a)(36)) of the Illinois Vehicle Code:

ACTION TABLE

1 st Offense	12 months Suspension
1 st Offense (with pending or effective Revocation)	Revocation
2 nd or Subsequent Offense	Revocation; or

- 9) If such person knowingly duplicates, manufactures, sells or transfers any fraudulent or stolen ~~disability person with disabilities~~ license plate or parking decal or device in violation of Section 11-1301.6(b)(3) of the Illinois Vehicle Code [625 ILCS 5/11-1301.6(b)(3)], the Department shall take the following action pursuant to Section 6-206(a)(35) (prior to 7/30/98 the authority was Section 6-206(a)(36)) of the Illinois Vehicle Code:

ACTION TABLE

1 st Offense	12 months Suspension
1 st Offense (with pending or effective Revocation)	Revocation
2 nd or Subsequent Offense	Revocation; or

- 10) If such person has knowingly assisted in the duplication, manufacture, sales or transfer of any fraudulent or stolen ~~disability person with disabilities~~ license plate or parking decal or device in violation of Section 11-1301.6(b)(4) of Illinois Vehicle Code [625 ILCS 5/11-1301(b)(4)], the Department shall take the following action pursuant to Section 6-206(a)(35) (prior to 7/30/98 the authority was Section 6-206(a)(36)) of the

SECRETARY OF STATE

NOTICE OF ADOPTED AMENDMENT

Illinois Vehicle Code:

ACTION TABLE

1 st Offense	12 months Suspension
1 st Offense (with pending or effective Revocation)	Revocation
2 nd or Subsequent Offense	Revocation; or

- 11) If such person has advertised or distributes a fraudulent ~~disability person with disabilities~~ license plate or parking decal or device in violation of Section 11-1301.6(b)(5) of the Illinois Vehicle Code [625 ILCS 5/11-1301.6(b)(5)], the Department shall take the following action pursuant to Section 6-206(a)(35) (prior to 7/30/98 the authority was Section 6-206(a)(36)) of the Illinois Vehicle Code:

ACTION TABLE

1 st Offense	12 months Suspension
1 st Offense (with pending or effective Revocation)	Revocation
2 nd or Subsequent Offense	Revocation

- c) If such person has committed a violation of 11-1301.3(a-1) for the use of a handicap ~~decal~~ or device, who is not the holder or is not transporting the holder or the person who uses the decal or device for privileges granted, the Department shall take the following action pursuant to Section 6-206(a)42 of the Illinois Vehicle Code:

ACTION TABLE

<u>1st Conviction</u>	<u>1 month Suspension</u>
<u>1st Conviction (with pending or effective Revocation)</u>	<u>Revocation</u>
<u>2nd Conviction</u>	<u>6 months Suspension</u>
<u>2nd Conviction (with pending or open Revocation)</u>	<u>Revocation</u>
<u>3rd or Subsequent Conviction</u>	<u>Revocation</u>

SECRETARY OF STATE

NOTICE OF ADOPTED AMENDMENT

- de) The sources of acceptable proof of the offenses described in subsections~~subsection~~ (b) and (c)~~above~~ are court documents, Department of Vehicle Services applications, Driver Services facility applications, government entity documents and law enforcement correspondence/reports.

(Source: Amended at 31 Ill. Reg. 7656, effective May 21, 2007)

JOINT COMMITTEE ON ADMINISTRATIVE RULES
ILLINOIS GENERAL ASSEMBLY

STATEMENT OF OBJECTION
TO PROPOSED RULEMAKING

OFFICE OF THE STATE FIRE MARSHAL

Heading of the Part: Pyrotechnic Distributor and Operator Licensing Rules

Code Citation: 41 Ill. Adm. Code 230

<u>Section Numbers:</u>	230.40	230.90	230.140	230.190	230.240	230.APP.A
	230.10	230.50	230.100	230.150	230.200	230.APP.B
	230.20	230.60	230.110	230.160	230.210	230.260
	230.25	230.70	230.120	230.170	230.220	230.270
	230.30	230.80	230.130	230.180	230.230	230.280

Date Originally Published in the Illinois Register: 2/16/07
31 Ill. Reg. 2795

At its meeting on 5/15/07, the Joint Committee on Administrative Rules objected to the Office of the State Fire Marshal's failure to adopt its rulemaking titled Pyrotechnic Distributor and Operator Licensing Rules (41 Ill. Adm. Code 230; 31 Ill. Reg. 2795) before the 6/21/06 expiration of the emergency rule, creating a regulatory gap.

Failure of the agency to respond within 90 days after receipt of the Statement of Objection shall constitute withdrawal of this proposed rulemaking. The agency's response will be placed on the JCAR agenda for further consideration.

JOINT COMMITTEE ON ADMINISTRATIVE RULES
ILLINOIS GENERAL ASSEMBLY

STATEMENT OF OBJECTION
TO PROPOSED RULEMAKING

OFFICE OF THE STATE FIRE MARSHAL

Heading of the Part: Pyrotechnic and Consumer Display Permitting Rules

Code Citation: 41 Ill. Adm. Code 235

<u>Section Numbers:</u>	235.10	235.40	235.80	235.120	235.160
	235.20	235.50	235.90	235.130	235.170
	235.25	235.60	235.100	235.140	235.180
	235.30	235.70	235.110	235.150	

Date Originally Published in the Illinois Register: 2/16/07
31 Ill. Reg. 2830

At its meeting on 5/15/07, the Joint Committee on Administrative Rules objected to the Office of the State Fire Marshal's failure to adopt its rulemaking titled Pyrotechnic and Consumer Display Permitting Rules (41 Ill. Adm. Code 235; 31 Ill. Reg. 2830) before the 6/21/06 expiration of the emergency rule, creating a regulatory gap.

Failure of the agency to respond within 90 days after receipt of the Statement of Objection shall constitute withdrawal of this proposed rulemaking. The agency's response will be placed on the JCAR agenda for further consideration.

JOINT COMMITTEE ON ADMINISTRATIVE RULES
ILLINOIS GENERAL ASSEMBLY

SECOND NOTICES RECEIVED

The following second notices were received by the Joint Committee on Administrative Rules during the period of May 15, 2007 through May 21, 2007 and have been scheduled for review by the Committee at its June 12, 2007 meeting in Chicago. Other items not contained in this published list may also be considered. Members of the public wishing to express their views with respect to a rulemaking should submit written comments to the Committee at the following address: Joint Committee on Administrative Rules, 700 Stratton Bldg., Springfield IL 62706.

<u>Second Notice Expires</u>	<u>Agency and Rule</u>	<u>Start Of First Notice</u>	<u>JCAR Meeting</u>
6/30/07	<u>Department of Corrections</u> , Health Care (20 Ill. Adm. Code 415)	3/30/07 31 Ill. Reg. 4959	6/12/07
6/30/07	<u>Department of Human Services</u> , Determination of Need (DON) and Resulting Service Cost Maximums (SCMs) (89 Ill. Adm. Code 679)	2/16/07 31 Ill. Reg. 2737	6/12/07
7/1/07	<u>Department of Natural Resources</u> , Cock Pheasant, Hungarian Partridge, Bobwhite Quail, and Rabbit Hunting (17 Ill. Adm. Code 530)	3/23/07 31 Ill. Reg. 4631	6/12/07
7/1/07	<u>Department of Natural Resources</u> , Crow, Woodcock, Snipe, Rail and Teal Hunting (17 Ill. Adm. Code 740)	3/23/07 31 Ill. Reg. 4655	6/12/07
7/4/07	<u>Capital Development Board</u> , Prequalification of Construction Managers (44 Ill. Adm. Code 990)	8/25/06 30 Ill. Reg. 13952	6/12/07
7/4/07	<u>Capital Development Board</u> , Selection of Construction Managers (44 Ill. Adm. Code 1025)	8/25/06 30 Ill. Reg. 13973	6/12/07
7/4/07	<u>Department of Human Services</u> , Aid to the Aged, Blind or Disabled (89 Ill. Adm. Code 113)	2/16/07 31 Ill. Reg. 2713	6/12/07

DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION

NOTICE OF FINE IMPOSED UNDER

THE RESIDENTIAL MORTGAGE LICENSE ACT OF 1987

Pursuant to Section 4-5(h) of the Residential Mortgage License Act of 1987 (the "Act") [205 ILCS 635/4-5(h)], notice is hereby given that the Department of Financial and Professional Regulation, Division of Banking, of the State of Illinois has issued a fine of \$10,000 against Carteret Mortgage Corporation, License No. MB.0005435 of Centreville, Virginia, a licensee under the Act, for violating the terms of the Act and the rules and regulations adopted thereunder, effective May 7, 2007. For further reference link to: www.idfpr.com

DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION

NOTICE OF FINE IMPOSED UNDER

THE RESIDENTIAL MORTGAGE LICENSE ACT OF 1987

Pursuant to Section 4-5(h) of the Residential Mortgage License Act of 1987 (the "Act") [205 ILCS 635/4-5(h)], notice is hereby given that the Department of Financial and Professional Regulation, Division of Banking, of the State of Illinois has issued a fine of \$25,000 against Appex Financial Group, Inc., d/b/a Appex Discount Mortgage, Inc. License No. MB.6760088 of Brandon, Florida, a licensee under the Act, for violating the terms of the Act and the rules and regulations adopted thereunder, effective May 7, 2007. For further reference link to: www.idfpr.com

DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION

NOTICE OF SUSPENSION IMPOSED UNDER

THE RESIDENTIAL MORTGAGE LICENSE ACT OF 1987

Pursuant to Section 4-5(h) of the Residential Mortgage License Act of 1987 (the "Act") [205 ILCS 635/4-5(h)], notice is hereby given that the Department of Financial and Professional Regulation, Division of Banking, of the State of Illinois has suspended the license of Appex Financial Group, Inc., d/b/a Appex Discount Mortgage, Inc., License No. MB.6760088 of Brandon, Florida, a licensee under the Act, for violating the terms of the Act and the rules and regulations adopted thereunder, effective May 7, 2007. For further reference link to: www.idfpr.com

DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION

NOTICE OF FINE IMPOSED UNDER

THE RESIDENTIAL MORTGAGE LICENSE ACT OF 1987

Pursuant to Section 4-5(h) of the Residential Mortgage License Act of 1987 (the "Act") [205 ILCS 635/4-5(h)], notice is hereby given that the Department of Financial and Professional Regulation, Division of Banking, of the State of Illinois has issued a fine of \$25,000 against Illinois Mortgage Associates, Ltd., License No. MB.0000396 of Glenview, Illinois, a licensee under the Act, for violating the terms of the Act and the rules and regulations adopted thereunder, effective May 7, 2007. For further reference link to: www.idfpr.com

DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION

NOTICE OF EMERGENCY SUSPENSION IMPOSED UNDER

THE RESIDENTIAL MORTGAGE LICENSE ACT OF 1987

Pursuant to Section 4-5(c) of the Residential Mortgage License Act of 1987 (the "Act") [205 ILCS 635/4-5(c)], notice is hereby given that the Department of Financial and Professional Regulation, Division of Banking, of the State of Illinois issued an order on May 7, 2007, and has suspended for a period not exceeding 180 days the license of New Family Mortgage, Inc., License No. MB.6759186 of Burr Ridge, Illinois, a licensee under the Act, for violating the terms of the Act and the rules and regulations adopted thereunder. For further reference link to: www.idfpr.com

DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION

NOTICE OF FINE IMPOSED UNDER

THE RESIDENTIAL MORTGAGE LICENSE ACT OF 1987

Pursuant to Section 4-5(h) of the Residential Mortgage License Act of 1987 (the "Act") [205 ILCS 635/4-5(h)], notice is hereby given that the Department of Financial and Professional Regulation, Division of Banking, of the State of Illinois has issued a fine of \$10,000 against Summit Home Lending, Inc., License No. MB.0005904 of Plymouth, MN, a licensee under the Act, for violating the terms of the Act and the rules and regulations adopted thereunder, effective May 7, 2007. For further reference link to: www.idfpr.com

DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION

NOTICE OF FINE IMPOSED UNDER

THE RESIDENTIAL MORTGAGE LICENSE ACT OF 1987

Pursuant to Section 4-5(h) of the Residential Mortgage License Act of 1987 (the "Act") [205 ILCS 635/4-5(h)], notice is hereby given that the Department of Financial and Professional Regulation, Division of Banking, of the State of Illinois has issued a fine of \$10,000 against Contemporary Financial Services, Inc., License No. MB.0007021 of Wheaton, Illinois, a licensee under the Act, for violating the terms of the Act and the rules and regulations adopted thereunder, effective May 7, 2007. For further reference link to: www.idfpr.com

DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION

NOTICE OF REVOCATION IMPOSED UNDER

THE RESIDENTIAL MORTGAGE LICENSE ACT OF 1987

Pursuant to Section 4-5(h) of the Residential Mortgage License Act of 1987 (the "Act") [205 ILCS 635/4-5(h)], notice is hereby given that the Department of Financial and Professional Regulation, Division of Banking, of the State of Illinois has revoked the license of Neighborhood & Family Investment Fund, License No. MB.0005170 of Harvey, Illinois, a licensee under the Act, for violating the terms of the Act and the rules and regulations adopted thereunder, effective May 7, 2007. For further reference link to: www.idfpr.com

ILLINOIS ADMINISTRATIVE CODE Issue Index - With Effective Dates

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JOINT COMMITTEE ON ADMINISTRATIVE RULES

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