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Illinois register  
Received on: 05-23-89

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89



**JIM EDGAR**  
Secretary of State

# ILLINOIS LEGISLATIVE REGISTER

## Rules of Governmental Agencies

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Secretary of State  
Administrative Code Div.  
201 West Monroe  
Springfield, IL 62756

(217) 782-9786

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The Register also contains 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. In addition, the Register contains a Cumulative Index listing alphabetically by agency the Parts (sets of rules) on which rulemaking activity has occurred in the current Register volume and a Sections Affected Index listing, by Title of the Illinois Administrative Code, each Section (including supplementary material) of a Part on which rulemaking activity has occurred in the current volume. Both indices are action coded and are designed to aid the public in monitoring rules.

The Register will serve as the update to the Illinois Administrative Code, a compilation of the rules of State agencies. The most recent edition of the Code along with the Register comprise the most current accounting of the State agencies' rules.

The Illinois Register is the property of the State of Illinois, granted by the authority of the Illinois Administrative Procedure Act (Ill. Rev. Stat. 1985, ch. 127, pars. 1001 et seq., as amended).

## REGISTER PUBLICATION SCHEDULE 1989

| Material Rec'd<br>after 4:30 p.m. on: | And before<br>4:30 p.m. on: | Will be in<br>Issue #: | Published<br>on: | Material Rec'd<br>after 4:30 p.m. on: | And before<br>4:30 p.m. on: | Will be in<br>Issue #: | Published<br>on:   |
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| June 13, 1989                         | June 20, 1989               | 26                     | June 30, 1989    | Dec. 19, 1989                         | Dec. 26, 1989               | 1                      | Jan. 5, 1990       |
| June 20, 1989                         | June 27, 1989               | 27                     | July 7, 1989     | Dec. 26, 1989                         | Jan. 2, 1990                | 2                      | Jan. 12, 1990      |

**Please note:** When the Register deadline falls on a State holiday, the deadline becomes 4:30 p.m. on Monday (the day before).







1) HEADING OF THE PART: Dog Training on Non-Department Owned or -Managed Lands

2) CODE CITATION: 17 Ill. Adm. Code 960

3) SECTION NUMBERS: PROPOSED ACTION:

|        |             |
|--------|-------------|
| 960.10 | New Section |
| 960.20 | New Section |
| 960.30 | New Section |
| 960.40 | New Section |
| 960.50 | New Section |

4) STATUTORY AUTHORITY: Implementing and authorized by Sections 1.4, 2.30, 2.34 and 3.5 of the Wildlife Code (Ill. Rev. Stat. 1987, ch. 61, pars. 1.4, 2.30, 2.34 and 3.5).

5) A COMPLETE DESCRIPTION OF THE SUBJECTS AND ISSUES INVOLVED: These rules contain the qualifications and procedures for obtaining permits for dog training on lands not owned or managed by the Department.  
6) WILL THIS PROPOSED RULE REPLACE AN EMERGENCY RULE CURRENTLY IN EFFECT? No

7) DOES THIS RULEMAKING CONTAIN AN AUTOMATIC REPEAL DATE? No  
8) DOES THIS PROPOSED RULE CONTAIN INCORPORATIONS BY REFERENCE? No  
9) ARE THERE ANY OTHER PROPOSED AMENDMENTS PENDING ON THIS PART? No

10) STATEMENT OF STATEWIDE POLICY OBJECTIVES: This rule has no impact on local governments.

11) TIME, PLACE, AND MANNER IN WHICH INTERESTED PERSONS MAY COMMENT ON THIS PROPOSED RULEMAKING: Comments on the proposed rule may be submitted in writing for a period of 30 days following publication of this notice to:  
Jack price  
Lincoln Tower Plaza  
524 S. Second Street  
Springfield, Illinois 62701-1787

12) INITIAL REGULATORY FLEXIBILITY ANALYSIS: This rule has no impact on small businesses or municipalities.

NOTICE OF PROPOSED RULES

TITLE 17: CONSERVATION-  
CHAPTER I: DEPARTMENT OF CONSERVATION  
SUBCHAPTER b: FISH AND WILDLIFE

PART 960  
DOG TRAINING ON NON-DEPARTMENT OWNED OR -MANAGED LANDS

|         |        |  |
|---------|--------|--|
| Section | 960.10 | Definitions                                |
|         | 960.20 | Designated Dog Training Area Permits       |
|         | 960.30 | Designated Dog Training Areas              |
|         | 960.40 | Training of Coon Hounds                    |
|         | 960.50 | Penalties, Future Rights/Appeal Procedures |

AUTHORITY: Implementing and authorized by Sections 1.4, 2.30, 2.34 and 3.5 of the Wildlife Code (Ill. Rev. Stat. 1987, ch. 61, pars. 1.4, 2.30, 2.34 and 3.5)

SOURCE: Adopted at 13 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

Section 960.10 Definitions

Department - Department of Conservation

Designated Dog Training Area - an area of limited acreage where an individual may shoot hand reared game birds or pigeons while training sporting dogs throughout the entire year.

Dog Training - any teaching or exercising activity involving the classification of dogs commonly referred to as sporting dogs in which the primary purpose is to enhance the field performance of the dogs.

Running Season - the period when it is unlawful to hunt.

Section 960.20 Designated Dog Training Area Permits

a) Designated Dog Training Area Permits are available from the Department upon completion of an application for the permit. Permit applications are available by writing to:

Illinois Department of Conservation  
Division of Wildlife Resources  
524 S. Second Street  
Lincoln Tower Plaza  
Springfield, IL 62706

b) Applicants for Designated Dog Training Area Permits must possess a Game Bird Breeders Permit or a Game Breeding and Hunting Preserve Area permit.



DEPARTMENT OF CONSERVATION

NOTICE OF PROPOSED RULES

- c) Designated Dog Training Area Permits are valid from April 1 to March 31.
- d) Not more than 50 acres may be included in a Designated Dog Training Area Permit.

Section 960.30 Designated Dog Training Areas

- a) Permit holders must conspicuously post the perimeter of Designated Dog Training Areas with signs obtainable from the Department.
- b) Permit holders must properly band all hand reared game birds shot on a Designated Dog Training Area before they are removed from the training area. If the permit holder resides on the training area, the hand reared game birds must be properly banded the same day they are taken. Only bands obtained from the Department may be used. Bands can be obtained for ten cents each by writing to:

Illinois Department of Conservation  
 Division of Licenses and Permits  
 524 S. Second Street  
 Lincoln Tower Plaza  
 Springfield, IL 62706

- c) Permit holders may utilize live hand reared game bird recall devices on Designated Dog Training Areas.
- d) The shooting of hand reared game birds on Designated Dog Training Areas is restricted to only those individuals named on the permit and must be conducted within the Designated Dog Training Area.

Section 960.40 Training of Coon Hounds

It shall be unlawful to shake out, relocate, dislodge, move or extract a raccoon from a place of refuge during the running season.

Section 960.50 Penalties, Future Rights/Appeal Procedures

- a) For violation of Section 2.34 of the Wildlife Code (Ill. Rev. Stat. 1987, ch. 61, par. 2.34) or this Part, the Department will revoke an individual's Designated Dog Training Area Permit.
- b) Individuals whose Designated Dog Training Permits have been revoked may contest the denial of a permit according to the process delineated in 17 Ill. Adm. Code 2530.

DEPARTMENT OF CONSERVATION

NOTICE OF PROPOSED RULES

- 1) HEADING OF THE PART: Pigeon Shooting Permits
- 2) CODE CITATION: 17 Ill. Adm. Code 970
- 3) SECTION NUMBERS:

|        |             |
|--------|-------------|
| 970.10 | New Section |
| 970.20 | New Section |
| 970.30 | New Section |
| 970.40 | New Section |
| 970.50 | New Section |
| 970.60 | New Section |
- 4) STATUTORY AUTHORITY: Implementing and authorized Sections 111.1, 111.2 and 111.3 of AN ACT to regulate the shooting of domestic pigeons, fowl or other birds for sporting purposes or as a test of skill in marksmanship and to repeal an Act herein named (Ill. Rev. Stat. 1987, ch. 8, pars. 111.1, 111.2 and 111.3).
- 5) A COMPLETE DESCRIPTION OF THE SUBJECTS AND ISSUES INVOLVED: These rules contain the qualifications and procedures for obtaining pigeon shooting permits.
- 6) WILL THIS PROPOSED RULE REPLACE AN EMERGENCY RULE CURRENTLY IN EFFECT? No
- 7) DOES THIS RULEMAKING CONTAIN AN AUTOMATIC REPEAL DATE? No
- 8) DOES THIS PROPOSED RULE CONTAIN INCORPORATIONS BY REFERENCE? No
- 9) ARE THERE ANY OTHER PROPOSED AMENDMENTS PENDING ON THIS PART? No
- 10) STATEMENT OF STATEWIDE POLICY OBJECTIVES: This rule has no impact on local governments.
- 11) TIME, PLACE, AND MANNER IN WHICH INTERESTED PERSONS MAY COMMENT ON THIS PROPOSED RULEMAKING: Comments on the proposed rule may be submitted in writing for a period of 30 days following publication of this notice to:
 

Jack Price  
 Lincoln Tower Plaza  
 524 S. Second Street  
 Springfield, Illinois 62701-1787
- 12) INITIAL REGULATORY FLEXIBILITY ANALYSIS: This rule has no impact on small businesses or municipalities.

THE FULL TEXT OF THE PROPOSED AMENDMENTS BEGINS ON THE NEXT PAGE:



NOTICE OF PROPOSED RULES

TITLE 17: CONSERVATION

CHAPTER I: DEPARTMENT OF CONSERVATION  
SUBCHAPTER b: FISH AND WILDLIFE

PART 970

PIGEON SHOOTING PERMITS

|         |        |  |
|---------|--------|--|
| Section | 970.10 | Definitions                                |
|         | 970.20 | Pigeon Shooting Permits                    |
|         | 970.30 | Pigeon Shoot Certificate of Registration   |
|         | 970.40 | Pigeon Shoot Regulations                   |
|         | 970.50 | Exemptions                                 |
|         | 970.60 | Penalties, Future Rights/Appeal Procedures |

**AUTHORITY:** Implementing and authorized by Sections 111.1, 111.2 and 111.3 of AN ACT to regulate the shooting of domestic pigeons, fowl or other birds for sporting purposes or as a test of skill in marksmanship and to repeal an Act herein named (Ill. Rev. Stat. 1987, ch. 8, pars. 111.1, 111.2 and 111.3).

**SOURCE:** Adopted at 13 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

Department - Department of Conservation  
 Pigeon Shoot - The shooting of pigeons for sporting purposes or as a test of skill in marksmanship

- a) Pigeon Shooting Permits are available from the Department by contacting:
  - Illinois Department of Conservation
  - Division of Wildlife Resources
  - 524 S. Second Street
  - Lincoln Tower Plaza
  - Springfield, IL 62701-1787
  - Telephone: 217-782-6384
- h) Persons requesting Pigeon Shooting Permits must supply the following information:
  - 1) name of the person or organization sponsoring the Pigeon Shoot;
  - 2) date(s) the Pigeon Shoot is to be conducted;
  - 3) the location where the Pigeon Shoot will be conducted in distance and direction from the nearest town; and

NOTICE OF PROPOSED RULES

Section 970.30 Pigeon Shoot Certificate of Registration

- a) Each Pigeon Shoot contestant must complete an application for a Pigeon Shoot Certificate of Registration and must also complete and have in possession while participating in the Pigeon Shoot a Pigeon Shoot Certificate of Registration card.
- b) Applications for Pigeon Shoot Certificate of Registration cards must contain the following information:
  - 1) date;
  - 2) name;
  - 3) address;
  - 4) age, height, weight;
  - 5) signature; and
  - 6) signature of a Department representative or of the person sponsoring the Pigeon Shoot.
- c) Pigeon Shoot Certificate of Registration cards shall be issued by the Department or the sponsor of the Pigeon Shoot and must contain the same information as the application for the card except the signature of a Department representative or the person sponsoring the Pigeon Shoot is not required.
- d) Pigeon Shoot Certificate of Registration cards are valid for any Pigeon Shoot in Illinois for a period of one year from the date of issuance.

Section 970.40 Pigeon Shoot Regulations

- a) A reasonable effort must be made to retrieve crippled pigeons immediately after every contestant has finished shooting. All crippled pigeons must be immediately euthanized.
- b) The rules of the sponsor of the Pigeon Shoot which govern its conduct must be conspicuously posted at the location of the Pigeon Shoot.



## DEPARTMENT OF CONSERVATION

## NOTICE OF PROPOSED RULES

- c) The Department reserves the right to have a representative in attendance at Pigeon Shoots.

## Section 970.50 Exemptions

The shooting of pigeons during sporting dog training or sporting dog field trials, to control a nuisance pigeon population, or for hunting purposes is exempt from the provisions of this Part.

## Section 970.60 Penalties, Future Rights/Appeal Procedures

- a) In addition to any penalties prescribed by statute, the Department will revoke and refuse to issue further Pigeon Shooting Permits for violation of Section 111.1 of AN ACT to regulate the shooting of domestic pigeons, fowl or other birds for sporting purposes or as a test of skill in marksmanship and to repeal an Act herein named (Ill. Rev. Stat. 1987, ch. 8, pars. 111.1, 111.2 and 111.3) or this Part.
- b) Persons whose Pigeon Shooting Permits have been revoked or who have been denied future permits may contest these actions according to the process delineated in 17 Ill. Adm. Code 2530.

## ENVIRONMENTAL PROTECTION AGENCY

## NOTICE OF PROPOSED AMENDMENTS

- 1) The Heading of the Part: Joint Rules of the Environmental Protection Agency and the Department of Public Health: Certification and Operation of Environmental Laboratories
- 2) Code Citation: 35 Ill. Adm. Code 183
- 3) Section Numbers: Proposed Action:  
Appendix A Amendment
- 4) Statutory Authority: Implementing the Safe Drinking Water Act (42 USC 300f et seq.), Subpart C of the National Interim Primary Drinking Water Regulations (40 CFR 141.21 through 141.30 (1982)), the Environmental Protection Act (Ill. Rev. Stat. 1987, ch. 111 1/2, pars. 1001 et seq.) and the Civil Administrative Code of Illinois (Ill. Rev. Stat. 1985, ch. 127, pars. 1 et seq.) and authorized by Sections 4(o) and 4(p) of the Environmental Protection Act (Ill. Rev. Stat. 1987, ch. 111 1/2, pars. 1004(o) and 1004(p)) and Sections 55.10 through 55.12 of the Civil Administrative Code of Illinois (Ill. Rev. Stat. 1987, ch. 127, pars. 55.10 through 55.12).
- 5) A Complete Description of the Subjects and Issues Involved: The amendments set forth in this Part describe new methodologies and required equipment which may be used for chemical analyses of public water supply samples for the following contaminants: Arsenic; Barium; Cadmium; Calcium; Chromium; Lead; Zinc; Nitrate; Silver; Copper; Iron; Manganese; Chloride; and Sulfate.
- 6) Will this Proposed Amendment replace an emergency rule currently in effect? No
- 7) Does this rule contain an automatic repeal date? No
- 8) Does this rule contain incorporations by reference? Yes. One document, "The Determination of Inorganic Anions in Water by Ion Chromatography -- Method 300.0," (March, 1984) will be submitted for approval pursuant to the Illinois Administrative Procedure Act (Ill. Rev. Stat. ch. 127, par. 1006.02(b)). Additionally Federal Regulations are incorporated by reference pursuant to the Illinois Administrative Procedure Act (Ill. Rev. Stat. ch. 127, par. 1006.02(a)). The regulations to be incorporated by reference are located at 40 CFR 136, Appendix C, "Inductively Coupled Plasma - Atomic Emission Spectrometric Method for Trace Element Analysis of Water and Wastes Method 200.7," (July 1, 1987). Both documents are available upon request from the Environmental Protection Agency Library, 2200 Churchill Road, Post Office Box 19276, Springfield, Illinois 62794-9276.



9) Are there any proposed amendments pending on this Part? No

10) Statement of Statewide Policy Objectives? Section 4(o) authorizes the Agency to issue certificates of competency and to promulgate and enforce regulations relevant to the issuance and use of such certificates. The amendments set forth in this Part describe new methodologies and required equipment which may be used for chemical analyses of public water supply samples for the following contaminants: Arsenic; Barium; Cadmium; Calcium; Chromium; Lead; Zinc; Nitrate; Silver; Copper; Iron; Manganese; Chloride; and Sulfate.

11) The time, place, and manner in which interested persons may comment on the proposed rulemaking:

Bobella Gatz  
 Division of Public Water Supplies  
 Illinois Environmental Protection Agency  
 2200 Churchill Road  
 Post Office Box 19276  
 Springfield, Illinois 62794-9276

12) Initial Regulatory Flexibility Analysis:

- A) Date Amendment was submitted to the Small Business Office of the Department of Commerce and Community Affairs: May 9, 1989
- B) Types of small businesses affected: laboratories desiring certification by the IEPA.
- C) Reporting, bookkeeping or other procedures required for compliance: None are required for compliance, but if new methods are chosen for use by the laboratory, there are procedures which must be followed.
- D) Types of professional skills necessary for compliance: No skills other than the skills of the laboratory technician.

The full text of the proposed amendments begins on the next page.

TITLE 35: ENVIRONMENTAL PROTECTION

CHAPTER II: ENVIRONMENTAL PROTECTION AGENCY

PART 183

JOINT RULES OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
 AND THE ILLINOIS DEPARTMENT OF PUBLIC HEALTH:  
 CERTIFICATION AND OPERATION OF  
 ENVIRONMENTAL LABORATORIES

SUBPART A: GENERAL PROVISIONS

Section 183.105 Authority

183.110 Scope and Applicability  
 183.115 Definitions  
 183.120 Division of Authority  
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 183.165 Reporting (repealed)  
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SUBPART B: CHEMICAL ANALYSES OF PUBLIC WATER SUPPLY SAMPLES

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SUBPART C: MICROBIOLOGICAL ANALYSES OF PUBLIC WATER SUPPLY SAMPLES

Section

183.305 Scope and Applicability

183.310 Personnel



ENVIRONMENTAL PROTECTION AGENCY  
NOTICE OF PROPOSED AMENDMENTS

- 183.315 Physical Facilities
- 183.320 Laboratory Equipment
- 183.325 Laboratory Glassware, Plastic Ware and Metal Utensils
- 183.330 General Laboratory Practices
- 183.335 Methodology
- 183.340 Sample Collecting, Handling and Preservation
- 183.345 Standards for Laboratory Pure Water
- 183.350 General Quality Control Procedures
- 183.355 Quality Control for Media, Equipment and Supplies
- 183.360 Data Handling
- 183.365 Record Maintenance
- 183.370 Action Response to Laboratory Results

SUBPART D: RADIOCHEMICAL ANALYSES OF  
PUBLIC WATER SUPPLY SAMPLES

- Section
- 183.405 Scope and Applicability
  - 183.410 Personnel
  - 183.415 Physical Facilities
  - 183.420 Laboratory Equipment
  - 183.425 General Laboratory Practices
  - 183.430 Methodology and Required Equipment
  - 183.435 Sample Collecting, Handling and Preservation
  - 183.440 Quality Control
  - 183.445 Record Maintenance
  - 183.450 Action Response to Laboratory Results

Appendix A: METHODOLOGY AND REQUIRED EQUIPMENT FOR CHEMICAL ANALYSIS OF  
PUBLIC WATER SUPPLY SAMPLES

AUTHORITY: Implementing the Safe Drinking Water Act (42 U.S.C. 300f et seq.), Subpart C of the National Interim Primary Drinking Water Regulations (40 CFR 141.21 through 141.30 (1982)), the Environmental Protection Act (Ill. Rev. Stat. 1987, ch. 111 1/2, pars. 1001 et seq.) and the Civil Administrative Code of Illinois (Ill. Rev. Stat. 1987, ch. 127, pars. 1 et seq.) and authorized by Sections 4(o) and 4(p) of the Environmental Protection Act (Ill. Rev. Stat. 1987, ch. 111 1/2, pars. 1004(o) and 1004(p)) and Sections 55.10 through 55.12 of the Civil Administrative Code of Illinois (Ill. Rev. Stat. 1987, ch. 127, pars. 55.10 through 55.12).

SOURCE: Adopted at 3 Ill. Reg. 34, p. 103, effective August 19, 1979; codified at 6 Ill. Reg. 14657; amended at 7 Ill. Reg. 13523, effective September 28, 1983; amended at 13 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

NOTICE OF PROPOSED AMENDMENTS

APPENDIX A: METHODOLOGY AND REQUIRED EQUIPMENT FOR CHEMICAL ANALYSES OF PUBLIC WATER SAMPLES

| PARAMETER  | METHODOLOGY (unfiltered sample) <sup>a</sup>  | EPA <sup>b</sup>            | SM <sup>b</sup>        | REFERENCE (METHOD NOS.) |                   |    | OTHER APPROVED METHODS                        |
|------------|---|-----------------------------|------------------------|-------------------------|-------------------|----|---|
|            |   |                             |                        | USGS <sup>c</sup>       | ASTM <sup>d</sup> |    |   |
| Arsenic    | Atomic absorption; furnace technique  | 206.2                       | --                     | --                      | --                | -- | --  |
|            | Atomic absorption; gaseous hydride Spectrophotometric; silver diethyldithiocarbamate          | 206.3                       | 301-A-VII              | I-1062-78               | 02972-78B         | -- | --  |
|            | <u>Inductively Coupled Plasma</u>   | 206.4                       | 404-A or 404-B(4)      | --                      | 02972-78A         | -- | --  |
| Barium     | Atomic absorption; direct aspiration  | 208.1                       | 301-A-IV               | --                      | --                | -- | --  |
|            | Atomic absorption; furnace technique  | 208.2                       | --                     | --                      | --                | -- | --  |
|            | <u>Inductively Coupled Plasma</u>   | 200.7 <sup>e</sup>          | --                     | --                      | --                | -- | --  |
| Cadmium    | Atomic absorption; direct aspiration  | 213.1                       | 301-A-II or -III       | --                      | 03557-78A or -78B | -- | --  |
|            | Atomic absorption; furnace technique <u>Inductively Coupled Plasma</u>                        | 213.2<br>200.7 <sup>e</sup> | --                     | --                      | --                | -- | --  |
| Chromium   | Atomic absorption; direct aspiration  | 218.1                       | 301-A-II or -III       | --                      | 01687-77D         | -- | --  |
|            | Atomic absorption; furnace technique <u>Inductively Coupled Plasma</u>                        | 218.2<br>200.7 <sup>e</sup> | --                     | --                      | --                | -- | --  |
| Lead       | Atomic absorption; direct aspiration  | 239.1                       | 301-A-II or -III       | --                      | 03559-78A or -78B | -- | --  |
|            | Atomic absorption; furnace technique <u>Inductively Coupled Plasma</u>                        | 239.2<br>200.7 <sup>e</sup> | --                     | --                      | --                | -- | --  |
| Mercury    | Manual cold vapor technique   | 245.1                       | 301-A-VI               | --                      | 03223-79          | -- | --  |
|            | Automated cold vapor technique  | 245.2                       | --                     | --                      | --                | -- | --  |
| Nitrate    | Brucine colorimetric  | 352.1                       | 419-D                  | --                      | 0992-71           | -- | --  |
|            | Spectrophotometric; cadmium reduction   | 353.3                       | 419-C                  | --                      | 03867-79B         | -- | --  |
|            | Automated hydrazine reduction   | 353.1                       | --                     | --                      | --                | -- | --  |
|            | Automated cadmium reduction   | 353.2                       | 605                    | --                      | 03867-79A         | -- | --  |
|            | <u>Ion Chromatography</u>   | 300.0 <sup>e</sup>          | --                     | --                      | --                | -- | --  |
| Selenium   | Atomic absorption; furnace technique  | 270.2                       | --                     | --                      | --                | -- | --  |
|            | Atomic absorption spectrophotometry; hydride generation                                       | 270.3                       | 301-A-VII              | I-1667-78               | 03859-79          | -- | --  |
| Silver     | Atomic absorption; direct aspiration  | 272.1                       | 301-A-II               | --                      | --                | -- | --  |
|            | Atomic absorption; furnace technique <u>Inductively Coupled Plasma</u>                        | 272.2<br>200.7 <sup>e</sup> | --                     | --                      | --                | -- | --  |
| Fluoride   | Potentiometric ion selective electrode  | 340.2                       | 414-B                  | --                      | 01179-72B         | -- | --  |
|            | Colorimetric method with preliminary distillation   | 340.1                       | 414-A or -C            | --                      | 01179-72A         | -- | --  |
|            | Automated complexone method (alizarin fluoride blue)  | 340.3                       | 603                    | --                      | --                | -- | --  |
|            | Automated electrode method  | --                          | --                     | --                      | --                | -- | 380-75WE <sup>e</sup><br>129-71W <sup>e</sup> |
| Alkalinity | Colorimetric erichrome cyanine R method   | --                          | --                     | I-3325-78               | --                | -- | --  |
|            | Electrometric titration (only to pH 4.5) manual or automated, or equivalent automated methods | 310.1<br>310.2              | --<br>403 <sup>b</sup> | --                      | --                | -- | --  |







## ENVIRONMENTAL PROTECTION AGENCY

## NOTICE OF PROPOSED AMENDMENTS

- j. "The Analysis of Trihalomethanes in Finished Water by Purge and Trap Method," 44 Federal Register 68672-68682, (November 29, 1979). Available from U.S. Environmental Protection Agency, Environmental Monitoring and Support Laboratory, Cincinnati, Ohio 45268.
- k. "The Analysis of Trihalomethanes in Drinking Water by Liquid/Liquid Extraction," 44 Federal Register 68683-68689, (November 29, 1979). Available from U.S. Environmental Protection Agency, Environmental Monitoring and Support Laboratory, Cincinnati, Ohio 45268.
- l. "Measurement of Trihalomethanes in Drinking Water by Gas Chromatography/Mass Spectrometry and Selected Ion Monitoring," (1982), U.S. Environmental Protection Agency, Environmental Monitoring and Support Laboratory, Cincinnati, Ohio 45268.
- m. "AWWA Standard for Asbestos-Cement Pipe, 4 in. through 24 in. for Water and Other Liquids," (1977), AWWA C400-77, Revision of C400-75, AWWA, Denver, Colorado.
- n. All other methods are considered alternative analytical techniques and may be substituted only if approved in accordance with 40 CFR 141.27 (1982).
- o. 40 CFR 136, Appendix C, "Inductively Coupled Plasma -- Atomic Emission Spectrometric Method for Trace Element Analysis of Water and Wastes Method 200.7," (July 1, 1987).
- p. "The Determination of Inorganic Anions in Water by Ion Chromatography -- Method 300.0," (1984). Available from U.S. Environmental Protection Agency, Environmental Monitoring and Support Laboratory, Cincinnati, Ohio 45268.

(Source: Amended at 13 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

## POLLUTION CONTROL BOARD

## NOTICE OF PROPOSED AMENDMENTS

- 1) The Heading of the Part: Sewer Discharge Criteria
- 2) Code Citation: 35 Ill. Adm. Code 307
- 3) Section Number: Proposed Action:  
307.1102 Amend
- 4) Statutory Authority: Illinois Environmental Protection Act (Ill. Rev. Stat. 1988, ch. 111 1/2, pars. 1010 and 1027).
- 5) A Complete Description of the Subjects and Issues Involved:  
This matter comes before the Board on a Petition for Site Specific Rule Change filed on behalf of the Reilly Tar and Chemical Corporation's Granite City Facility. The petition was filed with the Board on March 8, 1988. Presently, the concentration of mercury in the wastewater discharge from the Reilly Tar and Sand Chemical Corporation's Granite City facility is governed by the effluent standards for mercury in 35 Ill. Adm. Code Section 307.1102. Section 307.1102(a) limits the concentration of mercury in any discharge to a publicly owned, or publicly regulated, sewer system to 0.0005 milligrams per liter, subject to the averaging rule contained in 35 Ill. Adm. Code 304.104(a). The existing exceptions to the standard established by Section 307.1102(a) are laid out in the subsequent paragraphs of Section 307.1102. The Petitioner petitions the Board to further amend 35 Ill. Adm. Code Section 307.1102 to add the paragraph set forth below.
- 6) Will this proposed rule replace an emergency rule currently in effect? No
- 7) Does this rulemaking contain an automatic repeal date? Yes  No   
If "yes," please specify the date: \_\_\_\_\_
- 8) Does this proposed amendment contain incorporations by reference? No
- 9) Are there any other amendments pending on this Part? No  
Section Numbers: Proposed Action: Ill. Reg. Citation:
- 10) Statement of Statewide Policy Objective:



The proposed amendment involves a site-specific rule which will not require a local unit of government to establish, expand or modify its activity in a manner that would necessitate the expenditure of local revenue.

Time, place and manner in which interested persons may comment on this proposed rulemaking:

Send written comments concerning R88-9 within 45 days of publication in the Illinois Register to the Clerk of the Pollution Control Board, 100 West Randolph Street, Suite 11-500, Chicago, Illinois 60601.

12) Initial Regulatory Flexibility Analysis:

A) Date rule submitted to Business Assistance Office of the Department of Commerce and Community Affairs: March 24, 1988

B) Types of small businesses affected:

This proposed amendment involves a site-specific rule. It should have no direct effect on small business.

C) Reporting, bookkeeping or other procedures required for compliance: None

D) Types of professional skills necessary for compliance: None

The full text of the proposed rule(s) begins on the next page:

TITLE 35: ENVIRONMENTAL PROTECTION  
SUBTITLE G: WATER POLLUTION  
CHAPTER I: POLLUTION CONTROL BOARD

PART 307

SEWER DISCHARGE CRITERIA

SUBPART A: GENERAL PROVISIONS

Section 307.101

Preamble (Renumbered)

307.102

General Requirements (Renumbered)

307.103

Mercury (Renumbered)

307.104

Cyanide (STORE number 00720) (Renumbered)

307.105

Pretreatment Requirements (Repealed)

307.1001

Preamble

307.1002

Definitions

307.1003

Test Procedures for Measurement

307.1005

Toxic Pollutants

SUBPART B: GENERAL AND SPECIFIC PRETREATMENT REQUIREMENTS

Section 307.1101

General and Specific Requirements

307.1102

Mercury

307.1103

Cyanide

SUBPART F: DAIRY PRODUCTS PROCESSING

Section 307.1501

Receiving Stations

307.1502

Liquid Products

307.1503

Cultured Products

307.1504

Butter

307.1505

Cottage Cheese and Cultured Cream Cheese

307.1506

Natural and Processed Cheese

307.1507

Liquid Mix for Ice Cream and other Frozen Desserts

307.1508

Ice Cream, Frozen Desserts, Novelties and Other Dairy Desserts

307.1509

Condensed Milk

307.1510

Dry Milk

307.1511

Condensed Whey

307.1512

Dry Whey

Section 307.1601

Corn Wet Milling

307.1602

Corn Dry Milling

307.1603

Normal Wheat Flour Milling

307.1604

Bulgur Wheat Flour Milling

SUBPART G: GRAIN MILLS



## POLLUTION CONTROL BOARD

## NOTICE OF PROPOSED AMENDMENTS

|          |                         |
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| 307.1605 | Normal Rice Milling     |
| 307.1606 | Parboiled Rice Milling  |
| 307.1607 | Animal Feed             |
| 307.1608 | Hot Cereal              |
| 307.1609 | Ready-to-eat Cereal     |
| 307.1610 | Wheat Starch and Gluten |

## SUBPART H: CANNED AND PRESERVED FRUITS AND VEGETABLES

|          |                                      |
|----------|--------------------------------------|
| Section  |                                      |
| 307.1700 | General Provisions                   |
| 307.1701 | Apple Juice                          |
| 307.1702 | Apple Products                       |
| 307.1703 | Citrus Products                      |
| 307.1704 | Frozen Potato Products               |
| 307.1705 | Dehydrated Potato Products           |
| 307.1706 | Canned and Preserved Fruits          |
| 307.1707 | Canned and Preserved Vegetables      |
| 307.1708 | Canned and Miscellaneous Specialties |

## SUBPART I: CANNED AND PRESERVED SEAFOOD

|          |                                  |
|----------|----------------------------------|
| Section  |                                  |
| 307.1801 | Farm-raised Catfish              |
| 307.1815 | Fish Meal Processing Subcategory |

## SUBPART J: SUGAR PROCESSING

|          |                                 |
|----------|---------------------------------|
| Section  |                                 |
| 307.1901 | Beet Sugar Processing           |
| 307.1902 | Crystalline Cane Sugar Refining |
| 307.1903 | Liquid Cane Sugar Refining      |

## SUBPART K: TEXTILE MILLS

|          |                          |
|----------|--------------------------|
| Section  |                          |
| 307.2000 | General Provisions       |
| 307.2001 | Wool Scouring            |
| 307.2002 | Wool Finishing           |
| 307.2003 | Low Water Use Processing |
| 307.2004 | Woven Fabric Finishing   |
| 307.2005 | Knit Fabric Finishing    |
| 307.2006 | Carpet Finishing         |
| 307.2007 | Stock and Yarn Finishing |
| 307.2008 | Nonwoven Manufacturing   |
| 307.2009 | Felted Fabric Processing |

## SUBPART L: CEMENT MANUFACTURING

|          |             |
|----------|-------------|
| Section  |             |
| 307.2101 | Nonleaching |
| 307.2102 | Leaching    |

## POLLUTION CONTROL BOARD

## NOTICE OF PROPOSED AMENDMENTS

|          |                                |
|----------|--------------------------------|
| 307.2103 | Materials Storage Piles Runoff |
|----------|--------------------------------|

## SUBPART M: FEEDLOTS

|          |         |
|----------|---------|
| Section  |         |
| 307.2201 | General |
| 307.2202 | Ducks   |

## SUBPART N: ELECTROPLATING

|          |                                   |
|----------|-----------------------------------|
| Section  |                                   |
| 307.2300 | General Provisions                |
| 307.2301 | Electroplating of Common Metals   |
| 307.2302 | Electroplating of Precious Metals |
| 307.2304 | Anodizing                         |
| 307.2305 | Coatings                          |
| 307.2306 | Chemical Etching and Milling      |
| 307.2307 | Electroless Plating               |
| 307.2308 | Printed Circuit Boards            |

## SUBPART O: ORGANIC CHEMICALS, PLASTICS AND SYNTHETIC FIBERS

|          |  |
|----------|--|
| Section  |  |
| 307.2400 | General Provisions   |
| 307.2401 | Rayon Fibers   |
| 307.2402 | Other Fibers   |
| 307.2403 | Thermoplastic Resins   |
| 307.2404 | Thermosetting Resins   |
| 307.2405 | Commodity Organic Chemicals                                  |
| 307.2406 | Bulk Organic Chemicals                                       |
| 307.2407 | Specialty Organic Chemicals                                  |
| 307.2490 | Non-complexed Metal-bearing and Cyanide-bearing Wastestreams |
| 307.2491 | Complexed Metal-bearing Wastestreams                         |

## SUBPART P: INORGANIC CHEMICALS MANUFACTURING

|          |  |
|----------|--|
| Section  |  |
| 307.2500 | General Provisions   |
| 307.2501 | Aluminum Chloride Production   |
| 307.2502 | Aluminum Sulfate Production  |
| 307.2503 | Calcium Carbide Production   |
| 307.2504 | Calcium Chloride Production  |
| 307.2505 | Calcium Oxide Production   |
| 307.2506 | Chlor-alkali Process (Chlorine and Sodium or Potassium Hydroxide Production) |
| 307.2508 | Hydrofluoric Acid Production   |
| 307.2509 | Hydrogen Peroxide Production   |
| 307.2511 | Potassium Metal Production   |
| 307.2512 | Potassium Dichromate Production  |
| 307.2513 | Potassium Sulfate Production   |



ILLINOIS REGISTER  
POLLUTION CONTROL BOARD

NOTICE OF PROPOSED AMENDMENTS

|   |   |
|---|---|
| 307.2709                                | Oleum Sulfonation and Sulfation                           |
| 307.2710                                | Air-Sulfur Trioxide Sulfation and Sulfonation             |
| 307.2711                                | Sulfur Trioxide Solvent and Vacuum Sulfonation            |
| 307.2712                                | Sulfamic Acid Sulfation                                   |
| 307.2713                                | Chlorosulfonic Acid Sulfation                             |
| 307.2714                                | Neutralization of Sulfuric Acid Esters and Sulfonic Acids |
| 307.2715                                | Manufacture of Spray Dried Detergents                     |
| 307.2716                                | Manufacture of Liquid Detergents                          |
| 307.2717                                | Manufacturing of Detergents by Dry Blending               |
| 307.2718                                | Manufacture of Drum Dried Detergents                      |
| 307.2719                                | Manufacture of Detergent Bars and Cakes                   |
| SUBPART S: FERTILIZER MANUFACTURING     |   |
| Section                                 |   |
| 307.2801                                | Phosphate   |
| 307.2802                                | Ammonia   |
| 307.2803                                | Urea  |
| 307.2804                                | Ammonium Nitrate  |
| 307.2805                                | Nitric Acid   |
| 307.2806                                | Ammonium Sulfate Production                               |
| 307.2807                                | Mixed and Blend Fertilizer Production                     |
| SUBPART T: PETROLEUM REFINING           |   |
| Section                                 |   |
| 307.2901                                | Topping   |
| 307.2902                                | Cracking  |
| 307.2903                                | Petrochemical   |
| 307.2904                                | Lube  |
| 307.2905                                | Integrated  |
| SUBPART U: IRON AND STEEL MANUFACTURING |   |
| Section                                 |   |
| 307.3000                                | General Provisions  |
| 307.3001                                | Cokemaking  |
| 307.3002                                | Sintering   |
| 307.3003                                | Ironmaking  |
| 307.3004                                | Steelmaking   |
| 307.3005                                | Vacuum Degassing  |
| 307.3006                                | Continuous Casting  |
| 307.3007                                | Hot Forming   |
| 307.3008                                | Salt Bath Descaling                                       |
| 307.3009                                | Acid Pickling   |
| 307.3010                                | Cold Forming  |
| 307.3011                                | Alkaline Cleaning   |
| 307.3012                                | Hot Coating   |

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|                                |   |
|--------------------------------|---|
| 307.2514                       | Sodium Bicarbonate Production                     |
| 307.2516                       | Sodium Chloride Production                        |
| 307.2517                       | Sodium Dichromate and Sodium Sulfate Production   |
| 307.2520                       | Sodium Sulfite Production                         |
| 307.2522                       | Titanium Dioxide Production                       |
| 307.2523                       | Aluminum Fluoride Production                      |
| 307.2524                       | Ammonium Chloride Production                      |
| 307.2527                       | Borax Production                                  |
| 307.2528                       | Boric Acid Production                             |
| 307.2529                       | Bromine Production                                |
| 307.2530                       | Calcium Carbonate Production                      |
| 307.2531                       | Calcium Hydroxide Production                      |
| 307.2533                       | Carbon Monoxide and Byproduct Hydrogen Production |
| 307.2534                       | Chrome Pigments Production                        |
| 307.2535                       | Chromic Acid Production                           |
| 307.2536                       | Copper Salts Production                           |
| 307.2538                       | Ferric Chloride Production                        |
| 307.2540                       | Fluorine Production                               |
| 307.2541                       | Hydrogen Production                               |
| 307.2542                       | Hydrogen Cyanide Production                       |
| 307.2543                       | Iodine Production                                 |
| 307.2544                       | Lead Monoxide Production                          |
| 307.2545                       | Lithium Carbonate Production                      |
| 307.2547                       | Nickel Salts Production                           |
| 307.2549                       | Oxygen and Nitrogen Production                    |
| 307.2550                       | Potassium Chloride Production                     |
| 307.2551                       | Potassium Iodide Production                       |
| 307.2553                       | Silver Nitrate Production                         |
| 307.2554                       | Sodium Bisulfite Production                       |
| 307.2555                       | Sodium Fluoride Production                        |
| 307.2560                       | Stannic Oxide Production                          |
| 307.2563                       | Zinc Sulfate Production                           |
| 307.2564                       | Cadmium Pigments and Salts Production             |
| 307.2565                       | Cobalt Salts Production                           |
| 307.2566                       | Sodium Chlorate Production                        |
| 307.2567                       | Zinc Chloride Production                          |
| SUBPART R: SOAP AND DETERGENTS |   |
| Section                        |   |
| 307.2701                       | Soap Manufacturing by Batch Kettle                |
| 307.2702                       | Fatty Acid Manufacturing by Fat Splitting         |
| 307.2703                       | Soap Manufacturing by Fatty Acid Neutralization   |
| 307.2704                       | Glycerine Concentration                           |
| 307.2705                       | Glycerine Distillation                            |
| 307.2706                       | Manufacture of Soap Flakes and Powders            |
| 307.2707                       | Manufacture of Bar Soaps                          |
| 307.2708                       | Manufacture of Liquid Soaps                       |



## POLLUTION CONTROL BOARD

## POLLUTION CONTROL BOARD

## NOTICE OF PROPOSED AMENDMENTS

## NOTICE OF PROPOSED AMENDMENTS

## SUBPART V: NONFERROUS METALS MANUFACTURING

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| Section  |   |
| 307.3100 | General Provisions                          |
| 307.3101 | Bauxite Refining                            |
| 307.3102 | Primary Aluminum Smelting                   |
| 307.3103 | Secondary Aluminum Smelting                 |
| 307.3104 | Primary Copper Smelting                     |
| 307.3105 | Primary Electrolytic Copper Refining        |
| 307.3106 | Secondary Copper                            |
| 307.3107 | Primary Lead                                |
| 307.3108 | Primary Zinc                                |
| 307.3109 | Metallurgical Acid Plants                   |
| 307.3110 | Primary Tungsten                            |
| 307.3111 | Primary Columbium-Tantalum                  |
| 307.3112 | Secondary Silver                            |
| 307.3113 | Secondary Lead                              |
| 307.3114 | Primary Antimony                            |
| 307.3115 | Primary Beryllium                           |
| 307.3116 | Primary and Secondary Germanium and Gallium |
| 307.3117 | Secondary Indium                            |
| 307.3118 | Secondary Mercury                           |
| 307.3119 | Primary Molybdenum and Rhenium              |
| 307.3120 | Secondary Molybdenum and Vanadium           |
| 307.3121 | Primary Nickel and Cobalt                   |
| 307.3122 | Secondary Nickel                            |
| 307.3123 | Primary Precious Metals and Mercury         |
| 307.3124 | Secondary Precious Metals                   |
| 307.3125 | Primary Rare Earth Metals                   |
| 307.3126 | Secondary Tantalum                          |
| 307.3127 | Secondary Tin                               |
| 307.3128 | Primary and Secondary Titanium              |
| 307.3129 | Secondary Tungsten and Cobalt               |
| 307.3130 | Secondary Uranium                           |
| 307.3131 | Primary Zirconium and Hafnium               |

## SUBPART X: STEAM ELECTRIC POWER GENERATING

|          |                                 |
|----------|---------------------------------|
| Section  |                                 |
| 307.3301 | Steam Electric Power Generating |

## SUBPART Y: FERROALLOY MANUFACTURING

|          |  |
|----------|--|
| Section  |  |
| 307.3401 | Open Electric Furnaces With Wet Air Pollution Control Devices                                  |
| 307.3402 | Covered Electric Furnaces and Other Smelting Operations with Wet Air Pollution Control Devices |
| 307.3403 | Slag Processing  |

|          |   |
|----------|---|
| 307.3404 | Covered Calcium Carbide Furnaces With Wet Air Pollution Control Devices |
| 307.3405 | Other Calcium Carbide Furnaces  |
| 307.3406 | Electrolytic Manganese Products   |
| 307.3407 | Electrolytic Chromium   |

## SUBPART Z: LEATHER TANNING AND FINISHING

|          |   |
|----------|---|
| Section  |   |
| 307.3500 | General Provisions                                  |
| 307.3501 | Hair Pulp, Chrome Tan, Retan-Wet Finish             |
| 307.3502 | Hair Save, Chrome Tan, Retan-Wet Finish             |
| 307.3503 | Hair Save or Pulp, Non-Chrome Tan, Retan-Wet Finish |
| 307.3504 | Retan-Wet Finish-Sides                              |
| 307.3505 | No Beamhouse  |
| 307.3506 | Through-the-Blue                                    |
| 307.3507 | Shearling   |
| 307.3508 | Pigskin   |
| 307.3509 | Retan-Wet Finish-Splits                             |
| 307.3590 | Potassium Ferricyanide Titration Method             |

## SUBPART BA: GLASS MANUFACTURING

|          |  |
|----------|--|
| Section  |  |
| 307.3601 | Insulation Fiberglass                          |
| 307.3602 | Sheet Glass Manufacturing                      |
| 307.3603 | Rolled Glass Manufacturing                     |
| 307.3604 | Plate Glass Manufacturing                      |
| 307.3605 | Float Glass Manufacturing                      |
| 307.3606 | Automotive Glass Tempering                     |
| 307.3607 | Automotive Glass Laminating                    |
| 307.3608 | Glass Container Manufacturing                  |
| 307.3610 | Glass Tubing (Danner) Manufacturing            |
| 307.3611 | Television Picture Tube Envelope Manufacturing |
| 307.3612 | Incandescent Lamp Envelope Manufacturing       |
| 307.3613 | Hand Pressed and Blown Glass Manufacturing     |

## SUBPART BB: ASBESTOS MANUFACTURING

|          |   |
|----------|---|
| Section  |   |
| 307.3701 | Asbestos-Cement Pipe                      |
| 307.3702 | Asbestos-Cement Sheet                     |
| 307.3703 | Asbestos Paper (Starch Binder)            |
| 307.3704 | Asbestos Paper (Elastomeric Binder)       |
| 307.3705 | Asbestos Millboard                        |
| 307.3706 | Asbestos Roofing                          |
| 307.3707 | Asbestos Floor Tile                       |
| 307.3708 | Coating or Finishing of Asbestos Textiles |
| 307.3709 | Solvent Recovery                          |
| 307.3710 | Vapor Absorption                          |



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## POLLUTION CONTROL BOARD

## NOTICE OF PROPOSED AMENDMENTS

## SUBPART BN: PHARMACEUTICAL MANUFACTURING

|          |                                    |
|----------|------------------------------------|
| Section  |                                    |
| 307.4900 | General Provisions                 |
| 307.4901 | Fermentation Products              |
| 307.4902 | Extraction Products                |
| 307.4903 | Chemical Synthesis Products        |
| 307.4904 | Mixing/Compounding and Formulation |
| 307.4905 | Research                           |

## SUBPART BR: PAVING AND ROOFING MATERIALS (TARS AND ASPHALT)

|          |                                   |
|----------|-----------------------------------|
| Section  |                                   |
| 307.5301 | Asphalt Emulsion                  |
| 307.5302 | Asphalt Concrete                  |
| 307.5303 | Asphalt Roofing                   |
| 307.5304 | Linoleum and Printed Asphalt Felt |

## SUBPART BU: PAINT FORMULATING

|          |                             |
|----------|-----------------------------|
| Section  |                             |
| 307.5601 | Oil-Base Solvent Wash Paint |

## SUBPART BV: INK FORMULATING

|          |                           |
|----------|---------------------------|
| Section  |                           |
| 307.5701 | Oil-Base Solvent Wash Ink |

## SUBPART CD: PESTICIDE CHEMICALS

|          |  |
|----------|--|
| Section  |  |
| 307.6500 | General Provisions                                 |
| 307.6501 | Organic Pesticide Chemicals Manufacturing          |
| 307.6502 | Metallo-Organic Pesticides Chemicals Manufacturing |
| 307.6503 | Pesticide Chemicals Formulating and Packaging      |

## SUBPART CG: CARBON BLACK MANUFACTURING

|          |                              |
|----------|------------------------------|
| Section  |                              |
| 307.6801 | Carbon Black Furnace Process |
| 307.6802 | Carbon Black Thermal Process |
| 307.6803 | Carbon Black Channel Process |
| 307.6804 | Carbon Black Lamp Process    |

## SUBPART CJ: BATTERY MANUFACTURING

|          |                    |
|----------|--------------------|
| Section  |                    |
| 307.7100 | General Provisions |
| 307.7101 | Cadmium            |
| 307.7102 | Calcium            |
| 307.7103 | Lead               |
| 307.7104 | Leclanche          |
| 307.7105 | Lithium            |
| 307.7106 | Magnesium          |

## POLLUTION CONTROL BOARD

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## 307.7107 Zinc

## SUBPART CL: PLASTICS MOLDING AND FORMING

|          |                                   |
|----------|-----------------------------------|
| Section  |                                   |
| 307.7300 | General Provisions                |
| 307.7301 | Contact Cooling and Heating Water |
| 307.7302 | Cleaning Water                    |
| 307.7303 | Finishing Water                   |

## SUBPART CM: METAL MOLDING AND CASTING

|          |                    |
|----------|--------------------|
| Section  |                    |
| 307.7400 | General Provisions |
| 307.7401 | Aluminum Casting   |
| 307.7402 | Copper Casting     |
| 307.7403 | Ferrous Casting    |
| 307.7404 | Zinc Casting       |

## SUBPART CN: COIL COATING

|          |                           |
|----------|---------------------------|
| Section  |                           |
| 307.7500 | General Provisions        |
| 307.7501 | Steel Basis Material      |
| 307.7502 | Galvanized Basis Material |
| 307.7503 | Aluminum Basis Material   |
| 307.7504 | Canmaking                 |

## SUBPART CO: PORCELAIN ENAMELING

|          |                          |
|----------|--------------------------|
| Section  |                          |
| 307.7600 | General Provisions       |
| 307.7601 | Steel Basis Material     |
| 307.7602 | Cast Iron Basis Material |
| 307.7603 | Aluminum Basis Material  |
| 307.7604 | Copper Basis Material    |

## SUBPART CP: ALUMINUM FORMING

|          |                                 |
|----------|---------------------------------|
| Section  |                                 |
| 307.7700 | General Provisions              |
| 307.7701 | Rolling With Neat Oils          |
| 307.7702 | Rolling With Emulsions          |
| 307.7703 | Extrusion                       |
| 307.7704 | Forging                         |
| 307.7705 | Drawing With Neat Oils          |
| 307.7706 | Drawing With Emulsions or Soaps |

## SUBPART CQ: COPPER FORMING

|          |                    |
|----------|--------------------|
| Section  |                    |
| 307.7800 | General Provisions |
| 307.7801 | Copper Forming     |

NOTICE OF PROPOSED AMENDMENTS

publicly owned or publicly regulated sewer system to exceed the following level, subject to the averaging rule contained in 35 Ill. Adm. Code 304.104(a):

| CONSTITUENT | STORET NUMBER | CONCENTRATION mg/l. |
|-------------|---------------|---------------------|
| Mercury     | 71900         | 0.0005              |

b)

It shall be an exception to subsection (a) if the discharge is to a publicly owned or publicly regulated sewer system which is required to meet a limitation less stringent than the 0.0005 mg/l mercury concentration in which case the discharge limitation shall be the same as that applicable to the publicly owned or regulated sewer system to which it discharges.

c)

It shall be an exception to subsection (a) if all the following conditions are met:

- 1) The discharger does not use mercury; or, the discharger uses mercury and this use cannot be eliminated; or, the discharger uses mercury only in chemical analysis or in laboratory or other equipment and takes reasonable care to avoid contamination of wastewater; and,
- 2) The discharge mercury concentration is less than 0.003 mg/l, as determined by application of the averaging rules of 35 Ill. Adm. Code 304.104(a); and,
- 3) The discharger is providing the best degree of treatment consistent with technological feasibility, economic reasonableness and sound engineering judgment. This may include no treatment for mercury; and,
- 4) The discharger has an inspection and maintenance program likely to reduce or to prevent an increase in the level of mercury discharges.

d)

The discharge of wastes from medicinal or therapeutic use of mercury, exclusive of laboratory use, shall be exempt from the limitations of subsection (a) if all the following conditions are met:

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307.7802 Beryllium Copper Forming

SUBPART CR: ELECTRICAL AND ELECTRONIC COMPONENTS

Section  
 307.7901 Semiconductor  
 307.7902 Electronic Crystals  
 307.7903 Cathode Ray Tube  
 307.7904 Luminescent Materials

SUBPART CT: NONFERROUS METALS FORMING AND METAL POWDERS

Section  
 307.8100 General Provisions  
 307.8101 Lead-Tin-Bismuth Forming  
 307.8102 Magnesium Forming  
 307.8103 Nickel-Cobalt Forming  
 307.8104 Precious Metals Forming  
 307.8105 Refractory Metals Forming  
 307.8106 Titanium Forming  
 307.8107 Uranium Forming  
 307.8108 Zinc Forming  
 307.8109 Zirconium-Hafnium Forming  
 307.8110 Metal Powders

Appendix References to Previous Rules (Repealed)

AUTHORITY: Implementing Sections 13 and 13.3 and authorized by Section 27 of the Environmental Protection Act (Ill. Rev. Stat. 1987, ch. 111 1/2, pars. 1013, 1013.3 and 1027).

SOURCE: Adopted in R70-5, at 1 PCB 426, March 31, 1971; amended in R71-14, at 4 PCB 3, March 7, 1972; amended in R74-3, at 19 PCB 182, October 30, 1975; amended in R74-15, 16, at 31 PCB 405, at 2 Ill. Reg. 44, p. 151, effective November 2, 1978; amended in R76-17, at 31 PCB 713, at 2 Ill. Reg. 45, p. 101, effective November 5, 1978; amended in R76-21, at 44 PCB 203, at 6 Ill. Reg. 563, effective December 24, 1981; codified at 6 Ill. Reg. 7818; amended in R82-5, 10, at 54 PCB 411, at 8 Ill. Reg. 1625, effective January 18, 1984; amended in R86-44 at 12 Ill. Reg. 2592, effective January 13, 1989; amended in R88-11 at 12 Ill. Reg. 13094, effective July 29, 1988; amended in R88-18 at 13 Ill. Reg. 1794, effective January 31, 1989; amended in R88-9 at 111. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

Section 307.1102 Mercury

a) Except as provided below, no person shall cause or allow the concentration of mercury in any discharge to a



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- 1) The total plant discharge is less than 227 g (one half pound) as Hg in any year;
  - 2) This discharge is to a public sewer system; and
  - 3) The discharge does not, alone or in conjunction with other sources, cause the effluent from the sewer system or treatment plant to exceed 0.0005 mg/l of mercury.
- e) No person shall cause or allow any discharge of mercury to a publicly owned or publicly regulated sewer system which, alone or in combination with other sources, causes a violation by the sewer treatment plant discharge of the water quality standard of 35 Ill. Adm. Code 302 for mercury applicable in the receiving stream.
- f) For purposes of permit issuance the Agency may consider application of the exception of subsection (b) or (c) to determine compliance with this Section. The Agency may impose permit conditions necessary or required to assure continued application of the exception. When subsection (b) or (c) applies, the Agency may impose an effluent limitation in the permit which allows the discharge of a concentration of mercury greater than 0.0005 mg/l but not more than 0.003 mg/l.
- g) The mercury standards of Section 307.1102 shall not apply to any coal tar refinery located in Granite City which discharges to any publicly-owned treatment works which receives such a manufacturing facilities wastewater. The amount of mercury discharged by any such manufacturing facility shall not exceed a monthly average of 0.025 mg/l nor a maximum of 0.035 mg/l, or 7.5 grams per day, subject to the Board's averaging rules during any one day.

(Source: Amended at \_\_\_ Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_).

DEPARTMENT OF PUBLIC AID

NOTICE OF PROPOSED AMENDMENT

- 1) The Heading of the Part: MEDICAL PAYMENT
- 2) Code Citation: 89 Ill. Adm. Code 140
- 3) Section Number: Proposed Action:  
140.497 New Section
- 4) Statutory Authority: Sections 5-5 and 12-13 of the Illinois Public Aid Code (Ill. Rev. Stat. 1987, Ch. 23, Pars. 5-5 and 12-13)
- 5) A Complete Description of the Subjects and Issues Involved: This rulemaking established criteria for reimbursement for hearing aids provided recipients
- 6) Will this proposed rule replace an emergency rule currently in effect? No
- 7) Does this rulemaking contain an automatic repeal date?  
Yes X No
- 8) Does this proposed rule contain incorporations by reference? No
- 9) Are there any other proposed amendments pending on this Part? Yes

| <u>Section Numbers</u> | <u>Proposed Action</u> | <u>Illinois Register Citation</u>         |
|------------------------|------------------------|---|
| 140.16                 | Amendment              | March 10, 1989<br>(13 Ill. Reg. 2937)     |
| 140.17                 | Amendment              | March 10, 1989<br>(13 Ill. Reg. 2937)     |
| 140.21                 | Amendment              | March 17, 1989<br>(13 Ill. Reg. 3295)     |
| 140.110                | New Section            | July 15, 1988<br>(12 Ill. Reg. 11701)     |
| 140.400                | Amendment              | December 16, 1988<br>(12 Ill. Reg. 20714) |
| 140.435                | Amendment              | December 16, 1988<br>(12 Ill. Reg. 20714) |



DEPARTMENT OF PUBLIC AID

NOTICE OF PROPOSED AMENDMENT

TITLE 89: SOCIAL SERVICES  
CHAPTER I: DEPARTMENT OF PUBLIC AID  
SUBCHAPTER d: MEDICAL PROGRAMS

PART 140  
MEDICAL PAYMENT

SUBPART A: GENERAL PROVISIONS

Section  
140.1 Incorporation By Reference  
140.2 Medical Assistance Programs  
140.3 Covered Services Under The Medical Assistance Programs for AFDC, AFDC-MANG, AABD, AABD-MANG, RRP, Individuals Under Age 18 Not Eligible for AFDC, Pregnant Women Who Would Be Eligible If The Child Were Born and Pregnant Women and Infants Under Age One Year Who Do Not Qualify As Mandatory Categorically Needy Covered Medical Services Under AFDC-MANG for non-pregnant persons who are 18 years of age or older (Repealed)

140.5 Covered Medical Services Under GA and AMI  
140.6 Medical Services Not Covered  
140.7 Medical Assistance Provided to Individuals Under the Age of Eighteen Who Do Not Qualify for AFDC and Infants Under Age One Year

140.8 Medical Assistance for Qualified Severely Impaired Individuals  
140.9 Medical Assistance for a Pregnant Woman Who Would Not Be Categorically Eligible for AFDC/AFDC-MANG If the Child Were Already Born Or Who Do Not Qualify As Mandatory Categorically Needy

140.10 Medical Assistance Provided to Incarcerated Persons

SUBPART B: MEDICAL PROVIDER PARTICIPATION/DRUG MANUAL

Section  
140.11 Enrollment Conditions for Medical Providers  
140.12 Participation Requirements for Medical Providers  
140.13 Definitions  
140.14 Denial of Application to Participate in the Medical Assistance Program  
140.15 Recovery of Money  
140.16 Termination of a Vendor's Eligibility to Participate in the Medical Assistance Program  
140.17 Suspension of a Vendor's Eligibility to Participate in the Medical Assistance Program

DEPARTMENT OF PUBLIC AID

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Section Numbers Proposed Action Illinois Register Citation

140.436 Amendment December 16, 1988 (12 Ill. Reg. 20714)

140.440 Amendment December 30, 1988 (12 Ill. Reg. 22329)

140.526 Amendment February 3, 1989 (13 Ill. Reg. 1420)

140.569 Amendment April 21, 1989 (13 Ill. Reg. 5465)

140.642 Amendment November 28, 1988 (12 Ill. Reg. 19613)

10) Statement of Statewide Policy Objectives (Ill. Rev. Stat. 1987, ch. 85, par. 2205): This rulemaking has no effect on local governmental units.

11) Time, place, and manner in which interested persons may comment on this proposed rulemaking: Any interested parties may submit comments, data, views, or arguments concerning the proposed rulemaking. All comments must be in writing and should be addressed to Tom Toberman, Bureau of Program Analysis and Development, Illinois Department of Public Aid, 201 South Grand Avenue East, Third Floor, Springfield, Illinois 62762 (217/782-123). The Department will consider all written comments it receives within 30 days of the date of publication of this notice.

12) Initial Regulatory Flexibility Analysis:

A) Date rule was submitted to the Business Assistance Office of the Department of Commerce and Community Affairs: May 4, 1989

B) Types of small businesses affected: Medical Providers

C) Reporting, bookkeeping or other procedures required for compliance: Not applicable

D) Types of professional skills necessary for compliance: Not applicable

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



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|---------|--|
| Section |  |
| 140.18  | Effect of Termination on Individuals Associated with Vendor                                      |
| 140.19  | Application to Participate or for Reinstatement Subsequent to Termination, Suspension or Barring |
| 140.20  | Submittal of Claims  |
| 140.22  | Magnetic Tape Billings   |
| 140.23  | Payment of Claims  |
| 140.24  | Payment Procedures   |
| 140.25  | Overpayment or Underpayment of Claims  |
| 140.26  | Payment to Factors Prohibited  |
| 140.27  | Assignment of Vendor Payments  |
| 140.28  | Record Requirements for Medical Providers  |
| 140.30  | Audits   |
| 140.35  | False Reporting and Other Fraudulent Activities  |
| 140.40  | Prior Approval for Medical Services or Items   |
| 140.41  | Prior Approval in Cases of Emergency   |
| 140.42  | Limitation on Prior Approval   |
| 140.71  | Drug Manual (Recodified)   |
| 140.72  | Drug Manual (Recodified)   |
| 140.73  | Drug Manual Updates (Recodified)   |

## SUBPART C: HOSPITAL SERVICES

|         |   |
|---------|---|
| Section |   |
| 140.94  | Hospital Services   |
| 140.95  | Participation   |
| 140.96  | General Requirements  |
| 140.97  | Special Requirements  |
| 140.98  | Covered Hospital Services   |
| 140.99  | Hospital Services Not Covered   |
| 140.100 | Limitation On Hospital Services   |
| 140.101 | Transplants   |
| 140.102 | Heart Transplants   |
| 140.103 | Liver Transplants   |
| 140.104 | Bone Marrow Transplants   |
| 140.110 | Disproportionate Share Hospital Adjustments (Emergency Expired)                             |
| 140.116 | Payment for Inpatient Services for GA   |
| 140.117 | Hospital Outpatient and Clinic Services   |
| 140.200 | Payment for Hospital Services During Fiscal Year 1982                                       |
| 140.201 | Payment for Hospital Services After June 30, 1982 (Repealed)                                |
| 140.202 | Payment for Hospital Services During Fiscal Year 1983                                       |
| 140.203 | Limits on Length of Stay by Diagnosis   |
| 140.300 | Payment for Pre-operative Days and Services Which Can Be Performed in an Outpatient Setting |
| 140.350 | Copayments  |

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| Section |   |
| 140.360 | Payment Methodology   |
| 140.361 | Non-Participating Hospitals                                       |
| 140.362 | Pre July 1, 1989 Services   |
| 140.363 | Post June 30, 1989 Services                                       |
| 140.364 | Prepayment Review   |
| 140.365 | Base Year Costs   |
| 140.366 | Restructuring Adjustment  |
| 140.367 | Inflation Adjustment  |
| 140.368 | Volume Adjustment (Repealed)                                      |
| 140.369 | Groupings   |
| 140.370 | Rate Calculation  |
| 140.371 | Payment   |
| 140.372 | Review Procedure  |
| 140.373 | Utilization (Repealed)  |
| 140.374 | Alternatives  |
| 140.375 | Exemptions  |
| 140.376 | Utilization, Case-Mix and Discretionary Funds (Repealed)          |
| 140.390 | Subacute Alcoholism and Substance Abuse Services                  |
| 140.391 | Definitions   |
| 140.392 | Types of Subacute Alcoholism and Substance Abuse Services         |
| 140.394 | Payment for Subacute Alcoholism and Substance Abuse Services      |
| 140.396 | Rate Appeals for Subacute Alcoholism and Substance Abuse Services |
| 140.398 | Hearings  |

## SUBPART D: PAYMENT FOR NON-INSTITUTIONAL SERVICES

|         |  |
|---------|--|
| Section |  |
| 140.400 | Payment to Practitioners and Laboratories  |
| 140.410 | Physicians' Services   |
| 140.411 | Covered Services By Physicians   |
| 140.412 | Services Not Covered By Physicians   |
| 140.413 | Limitation on Physician Services   |
| 140.414 | Requirements for Prescriptions and Dispensing of Pharmacy Items - Physicians     |
| 140.416 | Optometric Services and Materials  |
| 140.417 | Limitations on Optometric Services   |
| 140.418 | Department of Corrections Laboratory   |
| 140.420 | Dental Services  |
| 140.421 | Limitations on Dental Services   |
| 140.422 | Requirements for Prescriptions and Dispensing Items of Pharmacy Items - Dentists |
| 140.425 | Podiatry Services  |
| 140.426 | Limitations on Podiatry Services   |



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|                       |         |   |
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| Section               | 140.480 | Equipment Rental Limitations  |
|                       | 140.481 | Payment for Medical Equipment, Supplies and Prosthetic Devices                    |
| 140.482               | 140.482 | Family Planning Services  |
| 140.483               | 140.483 | Limitations on Family Planning Services   |
| 140.484               | 140.484 | Payment for Family Planning Services  |
| 140.485               | 140.485 | Medicheck Services  |
| 140.486               | 140.486 | Limitations on Medicheck Services   |
| 140.487               | 140.487 | Payment on Medicheck Services   |
| 140.490               | 140.490 | Medical Transportation  |
| 140.491               | 140.491 | Limitations on Medical Transportation   |
| 140.492               | 140.492 | Payment for Medical Transportation  |
| 140.495               | 140.495 | Psychological Services  |
| 140.496               | 140.496 | Payment for Psychological Services  |
| 140.497               | 140.497 | Hearing Aids  |
| SUBPART E: GROUP CARE |         |   |
| Section               | 140.500 | Group Care Services   |
| 140.502               | 140.502 | Cessation of Payment at Federal Direction   |
| 140.503               | 140.503 | Cessation of Payment for Improper Level of Care                                   |
| 140.504               | 140.504 | Cessation of Payment Because of Termination of Facility                           |
| 140.505               | 140.505 | Continuation of Payment Because of Threat To Life                                 |
| 140.506               | 140.506 | Provider Voluntary Withdrawal   |
| 140.507               | 140.507 | Continuation of Provider Agreement  |
| 140.510               | 140.510 | Determination of Need for Group Care  |
| 140.511               | 140.511 | Services Provided Without Charge  |
| 140.512               | 140.512 | Utilization Control   |
| 140.513               | 140.513 | Utilization Review Plan   |
| 140.514               | 140.514 | Certifications and Recertifications of Care                                       |
| 140.515               | 140.515 | Management of Recipient Funds--Personal Allowance Funds                           |
| 140.516               | 140.516 | Recipient Management of Funds   |
| 140.517               | 140.517 | Correspondent Management of Funds   |
| 140.518               | 140.518 | Facility Management of Funds  |
| 140.519               | 140.519 | Use or Accumulation of Funds  |
| 140.520               | 140.520 | Management of Recipient Funds--Local Office Responsibility                        |
| 140.521               | 140.521 | Room and Board Accounts   |
| 140.522               | 140.522 | Reconciliation of Recipient Funds   |
| 140.523               | 140.523 | Bed Reserves  |
| 140.524               | 140.524 | Cessation of Payment Due to Loss of License                                       |
| 140.525               | 140.525 | Eligibility for Quality Incentive Program (QUIP)                                  |
| 140.526               | 140.526 | Quality Incentive Standards and Criteria for the Quality Incentive Program (QUIP) |
| 140.527               | 140.527 | Quality Incentive Survey  |
| 140.528               | 140.528 | Payment of Quality Incentive  |
| 140.529               | 140.529 | Reviews   |

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| Section | 140.427 | Requirement for Prescriptions and Dispensing of Pharmacy Items - Podiatry             |
| 140.428 | 140.428 | Chiropractic Services   |
| 140.429 | 140.429 | Limitations on Chiropractic Services  |
| 140.430 | 140.430 | Independent Laboratory Services   |
| 140.431 | 140.431 | Services Not Covered by Independent Laboratory  |
| 140.432 | 140.432 | Limitations on Independent Laboratory Services  |
| 140.433 | 140.433 | Payment for Laboratory Services   |
| 140.434 | 140.434 | Record Requirements for Independent Laboratories                                      |
| 140.440 | 140.440 | Pharmacy Services   |
| 140.441 | 140.441 | Pharmacy Services Not Covered   |
| 140.442 | 140.442 | Prior Approval of Prescriptions   |
| 140.443 | 140.443 | Filling of Prescriptions  |
| 140.444 | 140.444 | Compounded Prescriptions  |
| 140.445 | 140.445 | Prescription Items (Not Compounded)   |
| 140.446 | 140.446 | Over-the-Counter Items  |
| 140.447 | 140.447 | Reimbursement   |
| 140.448 | 140.448 | Returned Pharmacy Items   |
| 140.449 | 140.449 | Payment of Pharmacy Items   |
| 140.450 | 140.450 | Record Requirements for Pharmacies  |
| 140.452 | 140.452 | Mental Health Clinic Services   |
| 140.453 | 140.453 | Definitions   |
| 140.454 | 140.454 | Types of Mental Health Clinic Services  |
| 140.455 | 140.455 | Payment for Mental Health Clinic Services   |
| 140.456 | 140.456 | Hearings  |
| 140.460 | 140.460 | Clinic Services   |
| 140.461 | 140.461 | Clinic Participation Requirements   |
| 140.462 | 140.462 | Covered Services in Clinics   |
| 140.463 | 140.463 | Encounter Rate Clinics  |
| 140.464 | 140.464 | Psychiatric Clinics (Hospital-based)  |
| 140.465 | 140.465 | Speech and Hearing Clinics  |
| 140.466 | 140.466 | Rural Health Clinics  |
| 140.467 | 140.467 | Independent Clinics   |
| 140.469 | 140.469 | Hospice   |
| 140.470 | 140.470 | Home Health Services  |
| 140.471 | 140.471 | Home Health Covered Services  |
| 140.472 | 140.472 | Types of Home Health Services   |
| 140.473 | 140.473 | Prior Approval for Home Health Services   |
| 140.474 | 140.474 | Payment for Home Health Services  |
| 140.475 | 140.475 | Medical Equipment, Supplies and Prosthetic Devices                                    |
| 140.476 | 140.476 | Medical Equipment, Supplies and Prosthetic Devices for Which Payment Will Not Be Made |
| 140.477 | 140.477 | Limitations on Equipment, Supplies and Prosthetic Devices                             |
| 140.478 | 140.478 | Prior Approval for Medical Equipment, Supplies and Prosthetic Devices                 |
| 140.479 | 140.479 | Approval of Medical Supplies  |



## DEPARTMENT OF PUBLIC AID

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| Section |   |
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| 140.530 | Basis of Payment for Group Care Services  |
| 140.531 | General Service Costs   |
| 140.532 | Health Care Costs   |
| 140.533 | General Administration Costs  |
| 140.534 | Ownership Costs   |
| 140.535 | Costs for Interest, Taxes and Rent  |
| 140.536 | Organization and Pre-Operating Costs  |
| 140.537 | Payments to Related Organizations   |
| 140.538 | Special Costs   |
| 140.539 | Nurse's Aide Training   |
| 140.540 | Costs Associated With Nursing Home Care Reform Act and Implementing Regulations |
| 140.541 | Salaries Paid to Owners or Related Parties                                      |
| 140.542 | Cost Reports-Filing Requirements  |
| 140.543 | Time Standards for Filing Cost Reports  |
| 140.544 | Access to Cost Reports  |
| 140.545 | Penalty for Failure to File Cost Reports  |
| 140.550 | Update of Operating Costs   |
| 140.551 | General Service Costs   |
| 140.552 | Nursing and Program Costs   |
| 140.553 | General Administrative Costs  |
| 140.554 | Component Inflation Index   |
| 140.555 | Minimum Wage  |
| 140.560 | Components of the Base Rate Determination                                       |
| 140.561 | Support Costs Components  |
| 140.562 | Nursing Costs   |
| 140.563 | Capital Costs   |
| 140.565 | Incentive Payments for Quality Care   |
| 140.566 | Level I Incentive Payments  |
| 140.567 | Level II Incentive Payments   |
| 140.568 | Duration of Incentive Payments  |
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| 140.571 | Fair Rental Value (FRV) Calculation   |
| 140.572 | Total Capital Rate  |
| 140.573 | Other Capital Provisions  |
| 140.574 | Capital Costs for Rented Facilities   |
| 140.575 | Newly Constructed Facilities (Repealed)   |
| 140.576 | Renovations (Repealed)  |
| 140.577 | Capital Costs for Rented Facilities (Renumbered)                                |
| 140.578 | Property Taxes  |
| 140.579 | Specialized Living Centers  |
| 140.580 | Mandated Capital Improvements   |
| 140.581 | Qualifying as Mandated Capital Improvement                                      |
| 140.582 | Cost Adjustments  |
| 140.583 | Campus Facilities   |
| 140.584 | Illinois Municipal Retirement Fund (IMRF)                                       |

## DEPARTMENT OF PUBLIC AID

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| 140.590 | Audit and Record Requirements  |
| 140.642 | Pre-Screening Assessment   |
| 140.643 | In-Home Care Program   |
| 140.645 | Medical and In-Home Care For Disabled Persons Under Age 21   |
| 140.646 | Reimbursement for Developmental Training for the Mentally Retarded Who Reside in Long Term Care Facilities |
| 140.647 | Description of Developmental Training Service Levels   |
| 140.648 | Determination of the Amount of Reimbursement for Day Programming for the Mentally Retarded                 |
| 140.649 | Effective Dates of Reimbursement for Day Programs  |
| 140.650 | Certification of Day Programs  |
| 140.651 | Decertification of Day Programs  |
| 140.652 | Terms of Assurances and Contracts  |
| 140.680 | Effective Date of Payment Rate   |
| 140.700 | Discharge of Long Term Care Residents  |
| 140.830 | Appeals of Rate Determinations   |
| 140.835 | Determination of Cap on Payments for Long Term Care  |

## SUBPART F: POINT COUNT GUIDELINES FOR ICF/MR AND SNF/PED FACILITIES

| Section |   |
|---------|---|
| 140.850 | Facility/Client Participation (Recodified)  |
| 140.855 | Evaluation of Need For Care (Recodified)  |
| 140.860 | Payment (Recodified)  |
| 140.865 | Definitions (Recodified)  |
| 140.870 | Guidelines (Recodified)   |
| 140.875 | Intermediate Care (ICF/MR) (Recodified)   |
| 140.880 | Skilled Care (SNF/PED) (Recodified)   |
| 140.885 | Statewide Rates (Recodified)  |
| 140.890 | Reimbursement for ICF/MR-15 and Under Facilities (Recodified)   |
| 140.895 | Night Shift Reimbursement (Recodified)  |
| 140.896 | Reimbursement For Program Costs (Active Treatment) For Clients in Long Term Care Facilities For the Developmentally Disabled (Recodified) |

## SUBPART G: REIMBURSEMENT FOR NURSING COSTS FOR GERIATRIC FACILITIES

| Section |   |
|---------|---|
| 140.900 | Reimbursement For Nursing Costs For Geriatric Residents in Group Care Facilities (Recodified) |
| 140.901 | Functional Areas of Needs (Recodified)  |
| 140.902 | Service Needs (Recodified)  |



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## DEPARTMENT OF PUBLIC AID

## NOTICE OF PROPOSED AMENDMENT

effective October 29, 1984; amended at 8 Ill. Reg. 23218, effective November 20, 1984; emergency amendment at 8 Ill. Reg. 23721, effective November 21, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 25067, effective December 19, 1984; emergency amendment at 9 Ill. Reg. 407, effective January 1, 1985, for a maximum of 150 days; amended at 9 Ill. Reg. 2697, effective February 22, 1985; amended at 9 Ill. Reg. 6235, effective April 19, 1985; amended at 9 Ill. Reg. 8677, effective May 28, 1985; amended at 9 Ill. Reg. 9564, effective June 5, 1985; amended at 9 Ill. Reg. 10025, effective June 26, 1985; emergency amendment at 9 Ill. Reg. 11403, effective June 27, 1985, for a maximum of 150 days; amended at 9 Ill. Reg. 11357, effective June 28, 1985; amended at 9 Ill. Reg. 12000, effective July 24, 1985; amended at 9 Ill. Reg. 12306, effective August 5, 1985; amended at 9 Ill. Reg. 13998, effective September 3, 1985; amended at 9 Ill. Reg. 14684, effective September 13, 1985; amended at 9 Ill. Reg. 15503, effective October 4, 1985; amended at 9 Ill. Reg. 16312, effective October 11, 1985; amended at 9 Ill. Reg. 19138, effective December 2, 1985; amended at 9 Ill. Reg. 19737, effective December 9, 1985; amended at 10 Ill. Reg. 238, effective December 27, 1985; emergency amendment at 10 Ill. Reg. 798, effective January 1, 1986, for a maximum of 150 days; amended at 10 Ill. Reg. 672, effective January 6, 1986; amended at 10 Ill. Reg. 1206, effective January 13, 1986; amended at 10 Ill. Reg. 3041, effective January 24, 1986; amended at 10 Ill. Reg. 6981, effective April 16, 1986; amended at 10 Ill. Reg. 7825, effective April 30, 1986; amended at 10 Ill. Reg. 8128, effective May 7, 1986; emergency amendment at 10 Ill. Reg. 8912, effective May 13, 1986, for a maximum of 150 days; amended at 10 Ill. Reg. 11440, effective June 20, 1986; amended at 10 Ill. Reg. 14714, effective August 27, 1986; amended at 10 Ill. Reg. 15211, effective September 12, 1986; emergency amendment at 10 Ill. Reg. 16729, effective September 18, 1986, for a maximum of 150 days; amended at 10 Ill. Reg. 18808, effective October 24, 1986; amended at 10 Ill. Reg. 19742, effective November 12, 1986; amended at 10 Ill. Reg. 21784, effective December 15, 1986; amended at 11 Ill. Reg. 698, effective December 19, 1986; amended at 11 Ill. Reg. 1418, effective December 31, 1986; amended at 11 Ill. Reg. 2323, effective January 16, 1987; amended at 11 Ill. Reg. 4002, effective February 25, 1987; Section 140.71 recodified to 89 Ill. Adm. Code 141 at 11 Ill. Reg. 4302; amended at 11 Ill. Reg. 4303, effective March 6, 1987; amended at 11 Ill. Reg. 7664, effective April 15, 1987; emergency amendment at 11 Ill. Reg. 9342, effective April 20, 1987, for a maximum of 150 days; amended at 11 Ill. Reg. 9169, effective April 28, 1987; amended at 11 Ill. Reg. 10903, effective June 1, 1987; amended at 11 Ill. Reg. 11528,

## DEPARTMENT OF PUBLIC AID

## NOTICE OF PROPOSED AMENDMENT

effective June 22, 1987; amended at 11 Ill. Reg. 12011, effective June 30, 1987; amended at 11 Ill. Reg. 12290, effective July 6, 1987; amended at 11 Ill. Reg. 14048, effective August 14, 1987; amended at 11 Ill. Reg. 14771, effective August 25, 1987; amended at 11 Ill. Reg. 16758, effective September 28, 1987; amended at 11 Ill. Reg. 17295, effective September 30, 1987; amended at 11 Ill. Reg. 18696, effective October 27, 1987; amended at 11 Ill. Reg. 20909, effective December 14, 1987; amended at 12 Ill. Reg. 916, effective January 1, 1988; emergency amendment at 12 Ill. Reg. 1960, effective January 1, 1988, for a maximum of 150 days; amended at 12 Ill. Reg. 5427, effective March 15, 1988; amended at 12 Ill. Reg. 6246, effective March 16, 1988; amended at 12 Ill. Reg. 6728, effective March 22, 1988; Sections 140.900 thru 140.912 and 140. Table H and 140. Table I recodified to 89 Ill. Adm. Code 147.5 thru 147.205 and 147. Table A and 147. Table B at 12 Ill. Reg. 6956; amended at 12 Ill. Reg. 6927, effective April 5, 1988; Sections 140.940 thru 140.972 recodified to 89 Ill. Adm. Code 149.5 thru 149.325 at 12 Ill. Reg. 7401; amended at 12 Ill. Reg. 7695, effective April 21, 1988; amended at 12 Ill. Reg. 10497, effective June 3, 1988; amended at 12 Ill. Reg. 10717, effective June 14, 1988; emergency amendment at 12 Ill. Reg. 11868, effective July 1, 1988, for a maximum of 150 days; amended at 12 Ill. Reg. 12509, effective July 15, 1988; amended at 12 Ill. Reg. 14271, effective August 29, 1988; emergency amendment at 12 Ill. Reg. 16921, effective September 28, 1988, for a maximum of 150 days; amended at 12 Ill. Reg. 16738, effective October 5, 1988; amended at 12 Ill. Reg. 17879, effective October 24, 1988; amended at 12 Ill. Reg. 18198, effective November 4, 1988; amended at 12 Ill. Reg. 19396, effective November 6, 1988; amended at 12 Ill. Reg. 19734, effective November 15, 1988; amended at 13 Ill. Reg. 125, effective January 1, 1989; amended at 13 Ill. Reg. 2475, effective February 14, 1989; amended at 13 Ill. Reg. 3069, effective February 28, 1989; amended at 13 Ill. Reg. 3351, effective March 6, 1989; amended at 13 Ill. Reg. 3917, effective March 17, 1989; amended at 13 Ill. Reg. 5115, effective April 3, 1989; amended at 13 Ill. Reg. 5718, effective April 10, 1989; Sections 140.850 thru 140.896 recodified to 89 Ill. Adm. Code 146.5 thru 146.225 at 13 Ill. Reg. 7050; amended at 13 Ill. Reg. 7025, effective April 24, 1989; amended at 13 Ill. Reg. 7786, effective May 20, 1989; amended at 13 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

NOTE: CAPITALIZATION DENOTES STATUTORY LANGUAGE.



a) Monaural hearing aids do not require prior approval and will be reimbursed at the actual acquisition cost of the aid plus an established professional dispensing fee.

1) The actual acquisition cost is the actual payment by a supplier for the hearing aid, taking into account any discount, rebates and bonuses. The full amount of the discount shall be subtracted when calculating the acquisition cost. The amount of any rebates or bonuses, shall be prorated to all purchases on which the rebate or bonus was earned. The pro rata share shall be subtracted when calculating the acquisition cost of the hearing aid.

b) In order to be eligible for reimbursement from the Department for monaural hearing aids, the following criteria must be met:

1) When testing is performed in an acoustically treated sound suite:

A) The hearing loss must be 20 decibels or greater at any two of the following frequencies: 500, 1000, 2000, 4000, 8000 Hertz; or

B) The hearing loss must be 25 decibels or greater at any one of 500, 1000, 2000 Hertz.

2) When testing is performed in other than an acoustically treated sound suite:

A) the hearing loss must be 30 decibels or greater at any two of the following frequencies: 500, 1000, 2000, 4000, 8000 Hertz; or

B) The hearing loss of 35 decibels or greater at any one of 500, 1000, 2000 Hertz.

c) The following items are to be kept in the patient's file:

1) M.D. or Otolaryngologist clearance

2) Audiogram

3) Hearing Aid Evaluation Results

4) Case history and identifying information

5) Copy of Manufacturer's invoice with patient's name and hearing aid serial number.

6) Copy of Manufacturer's invoice for ear mold, if applicable.

d) Binaural hearing aids require prior approval (see Sections 140.40 through 140.42). Binaural hearing aids shall be reimbursed at the actual acquisition cost of the aids plus an established professional dispensing fee.

e) Payment for all hearing aids is contingent upon providers fitting and dispensing hearing aids in accordance with the requirements set forth in the Hearing Aid Consumer Protection Act (Ill. Rev. Stat. 1987, ch. 111 par. 7401 et seq) and implementing Public Health regulations.

(Source: Added at 13 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)







DEPARTMENT OF PUBLIC HEALTH  
NOTICE OF PROPOSED AMENDMENTS

The full text of the Proposed Amendments is published with the submission of the Illinois Register. the Illinois Environmental Protection Agency on page 7524 of this Illinois Register.

ILLINOIS COMMERCE COMMISSION  
NOTICE OF ADOPTED REPEALER

- 1) The Heading of the Part: Rail Carrier Contract Rates
- 2) Code Citation: 92 Ill. Adm. Code 1595
- 3) Section Numbers: Adopted Action:

|          |          |
|----------|----------|
| 1595.10  | Repealed |
| 1595.20  | Repealed |
| 1595.30  | Repealed |
| 1595.40  | Repealed |
| 1595.50  | Repealed |
| 1595.60  | Repealed |
| 1595.70  | Repealed |
| 1595.80  | Repealed |
| 1595.90  | Repealed |
| 1595.100 | Repealed |
| 1595.110 | Repealed |
| 1595.120 | Repealed |
| 1595.130 | Repealed |
| 1595.140 | Repealed |
| 1595.150 | Repealed |
| 1595.160 | Repealed |
| 1595.170 | Repealed |

4) Statutory Authority: Implementing Section 18c-7301 and authorized by Section 18c-1202 of the Illinois Commercial Transportation Law (Ill. Rev. Stat. 1987, ch. 95 1/2, pars. 18c-7301 and 18c-1202).

- 5) Effective Date of Repealer: May 15, 1989
- 6) Does this rulemaking contain an automatic repeal date? No.
- 7) Does this repealer contain incorporations by reference? No.
- 8) Date filed in Agency's Principal Office: May 3, 1989
- 9) Notice of Proposal in Illinois Register: December 23, 1988, 12 Ill. Reg. 20978
- 10) Has JCAR issued a Statement of Objection to this repealer? No.
- 11) Differences between proposal and final version: None.



## ILLINOIS COMMERCE COMMISSION

## NOTICE OF ADOPTED REPEALER

- 12) Have all changes agreed upon by the agency and JCAR been made as indicated in the agreement letter issued by JCAR? No, changes necessary.
- 13) Will this repealer replace an emergency repealer currently in effect? No.
- 14) Are there any amendments pending on this Part? No.
- 15) Summary and Purpose of Repealer: The repeal of current Part 1595 is necessary in order to adopt a new Part 1595 elsewhere in this issue of the Illinois Register. The new Part 1595 will incorporate by reference the Federal rules on rail carrier contract rates.
- 16) Information and questions regarding this adopted repealer shall be directed to:

Conrad Rubinkowski  
 Illinois Commerce Commission  
 527 East Capitol Avenue  
 Springfield, Illinois 62706  
 (217)785-3922

## ILLINOIS COMMERCE COMMISSION

## NOTICE OF ADOPTED RULES

- 1) The Heading of the Part: Rail Carrier Contract Rates
- 2) Code Citation: 92 Ill. Adm. Code 1595
- 3) Section Numbers: Adopted Action:
- |        |             |
|--------|-------------|
| 1595.1 | New Section |
| 1595.2 | New Section |
| 1595.7 | New Section |
| 1595.8 | New Section |
- 4) Statutory Authority: Implementing Section 18c-7301 and authorized by Section 18c-1202 of the Illinois Commercial Transportation Law (Ill. Rev. Stat. 1987, ch. 95 1/2, pars. 18c-7301 and 18c-1202).
- 5) Effective Date of Rules: May 15, 1989
- 6) Does this rulemaking contain an automatic repeal date? No.
- 7) Do these rules contain incorporations by reference? Yes. JCAR approval not necessary for this incorporation.
- 8) Date Filed in Agency's Principal Office: May 3, 1989
- 9) Notice of Proposal in Illinois Register:  
December 23, 1988, 12 Ill. Reg. 20974
- 10) Has JCAR issued a Statement of Objection to these rules? No.
- 11) Differences between proposal and final version:
- Section 1595.2: "(b)(1)" added.
- Section 1595.7: Heading of Section in text corrected.
- Section 1595.7(a): New last sentence added.
- 12) Have all changes agreed upon by the agency and JCAR been made as indicated in the agreement letter issued by JCAR? Yes.
- 13) Will these rules replace an emergency rule currently in effect? No.



14) Are there any amendments pending on this Part? No.

15) Summary and Purpose of Rules: The adoption of these rules is in accord with the decision of the Interstate Commerce Commission in Ex Parte No. 388 (sub No. 7) requiring the Illinois Commerce Commission to conform its contract rules with 49 CFR 1313. Part 1595 incorporates 49 CFR 1313 by reference, with certain specified changes.

16) Information and questions regarding these adopted rules shall be directed to:

Conrad Rubinkowski  
Illinois Commerce Commission  
527 East Capitol Avenue  
Springfield, Illinois 62706  
(217)785-3922

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

TITLE 92: TRANSPORTATION  
CHAPTER III: ILLINOIS COMMERCE COMMISSION  
SUBCHAPTER c: RAIL CARRIERS

PART 1595  
RAIL CARRIER CONTRACT RATES

Section

1595.1 Adoption of 49 CFR 1313 by Reference  
1595.2 Jurisdiction; contract approval/disapproval  
1595.7 Contract filing, title pages, and numbering  
1595.8 Contract and contract summary availability

AUTHORITY: Implementing Section 18c-7301 and authorized by Section 18c-1202 of the Illinois Commercial Transportation Law (III. Rev. Stat. 1987, ch. 95 1/2, pars. 18c-7301 and 18c-1202).

SOURCE: Peremptory rules adopted at 6 III. Reg. 3885, effective March 29, 1982; emergency repealer, emergency rule at 6 III. Reg. 6784, effective May 21, 1982, for a maximum of 150 days; rules repealed, new rules adopted at 6 III. Reg. 13266, effective October 15, 1982; emergency amendment at 7 III. Reg. 8164, effective June 28, 1983, for a maximum of 150 days; amended and codified at 7 III. Reg. 16360, effective November 24, 1983; Part recodified at 10 III. Reg. 18006; amended at II III. Reg. 15062, effective October 1, 1987; Part repealed, new Part adopted at 13 III. Reg. 7566, effective May 15, 1989.

Section 1595.1 Adoption of 49 CFR 1313 by Reference

The Illinois Commerce Commission ("Commission") adopts 49 CFR 1313, as of December 1, 1988, as its rules on rail carrier contracts rates, subject to the exceptions set forth in this Part. No incorporation in this Part includes any later amendment or edition.

Section 1595.2 Jurisdiction; contract approval/disapproval

In Section 1313.2(a)(1), delete "49 U.S.C. 10713" and substitute "49 U.S.C. 11501(b)(1)."

Section 1595.7 Contract filing, title pages, and numbering

a) In Section 1313.7(a)(1), delete the last sentence. There is no fee for the filing of contracts with the Commission pursuant to this Part.



## ILLINOIS COMMERCE COMMISSION

## NOTICE OF ADOPTED RULES

- b) In Section 1313.7(a)(5), delete "Interstate Commerce Commission, Section of Tariffs, Washington, DC 20423" and substitute

Illinois Commerce Commission  
Transportation Division  
Rail Rate and Tariff Section  
527 East Capitol Avenue  
Springfield, Illinois 67206

- c) In Section 1313.7(c), delete "ICC" and substitute "IllCC."

Section 1595.8 Contract and contract summary availability

In Section 1313.8(b)(1), delete "Bureau of Traffic and Contract Advisory Service" and insert "Transportation Division."

## ILLINOIS COMMERCE COMMISSION

## NOTICE OF ADOPTED AMENDMENTS

- 1) The Heading of the Part: Uniform System of Accounts for Telecommunications Carriers

- 2) Code Citation: 83 Ill. Adm. Code 710

| <u>Section Numbers:</u> | <u>Adopted Action:</u> | <u>Section Numbers:</u> | <u>Adopted Action:</u> |
|-------------------------|------------------------|-------------------------|------------------------|
| 710.100                 | New Section            | 710.175                 | New Section            |
| 710.105                 | New Section            | 710.180                 | New Section            |
| 710.110                 | New Section            | 710.185                 | New Section            |
| 710.115                 | New Section            | 710.190                 | New Section            |
| 710.120                 | New Section            | 710.200                 | New Section            |
| 710.125                 | New Section            | 710.205                 | New Section            |
| 710.130                 | New Section            | 710.210                 | New Section            |
| 710.135                 | New Section            | 710.215                 | New Section            |
| 710.140                 | New Section            | 710.220                 | New Section            |
| 710.145                 | New Section            | 710.225                 | New Section            |
| 710.150                 | New Section            | 710.230                 | New Section            |
| 710.155                 | New Section            | 710.235                 | New Section            |
| 710.160                 | New Section            | 710.240                 | New Section            |
| 710.165                 | New Section            | 710.2000                | Amendment              |
| 710.170                 | New Section            |                         |                        |

- 4) Statutory Authority: Implementing Sections 5-102 and 5-103 and authorized by Section 10-10 of The Public Utilities Act (Ill. Rev. Stat. 1987, ch. 111 2/3, pars. 5-102, 5-103, and 10-101).

- 5) Effective Date of Amendments: May 15, 1989

- 6) Does this rulemaking contain an automatic repeal date? No.

- 7) Do these amendments contain incorporations by reference? No.

- 8) Date Filed in Agency's Principal Office: May 3, 1989

- 9) Notice of Proposal in Illinois Register:

November 28, 1988 at 12 Ill. Reg. 19563

- 10) Has JCAR issued a Statement of Objection to these amendments?  
No.



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ILLINOIS COMMERCE COMMISSION  
NOTICE OF ADOPTED AMENDMENTSTITLE 83: PUBLIC UTILITIES  
CHAPTER I: ILLINOIS COMMERCE COMMISSION  
SUBCHAPTER f: TELEPHONE UTILITIES

## PART 710

## UNIFORM SYSTEM OF ACCOUNTS FOR TELECOMMUNICATIONS CARRIERS

## Section

|         |   |
|---------|---|
| 710.1   | Adoption of 47 CFR 32 by Reference  |
| 710.3   | Authority   |
| 710.4   | Communications Act  |
| 710.11  | Classification of companies   |
| 710.13  | Accounts - General  |
| 710.14  | Regulated accounts  |
| 710.16  | Changes in accounting standards   |
| 710.17  | Interpretation of accounts  |
| 710.18  | Waivers   |
| 710.19  | Address for reports and correspondence  |
| 710.22  | Comprehensive interperiod tax allocation  |
| 710.23  | Nonregulated activities   |
| 710.25  | Unusual items and contingent liabilities  |
| 710.27  | Transactions with affiliates  |
| 710.100 | List of retirement units  |
| 710.105 | <u>Retirement units for use in conjunction with Account 2112 "Motor vehicles"</u>                     |
| 710.110 | <u>Retirement units for use in conjunction with Account 2113 "Aircraft"</u>                           |
| 710.115 | <u>Retirement units for use in conjunction with Account 2114 "Special purpose vehicles"</u>           |
| 710.120 | <u>Retirement units for use in conjunction with Account 2115 "Garage work equipment"</u>              |
| 710.125 | <u>Retirement units for use in conjunction with Account 2116 "Other work equipment"</u>               |
| 710.130 | <u>Retirement units for use in conjunction with Account 2121 "Buildings"</u>                          |
| 710.135 | <u>Retirement units for use in conjunction with Account 2122 "Furniture"</u>                          |
| 710.140 | <u>Retirement units for use in conjunction with Account 2123.1 "Office support equipment"</u>         |
| 710.145 | <u>Retirement units for use in conjunction with Account 2123.2 "Company communications equipment"</u> |
| 710.150 | <u>Retirement units for use in conjunction with Account 2124 "General purpose computers"</u>          |
| 710.155 | <u>Retirement units for use in conjunction with Account 2211 "Analog electronic switching"</u>        |

ILLINOIS COMMERCE COMMISSION  
NOTICE OF ADOPTED AMENDMENTS

|          |  |
|----------|--|
| 710.160  | <u>Retirement units for use in conjunction with Account 2212 "Digital electronic switching"</u>        |
| 710.165  | <u>Retirement units for use in conjunction with Account 2215 "Electro-mechanical switching"</u>        |
| 710.170  | <u>Retirement units for use in conjunction with Account 2220 "Operator system"</u>                     |
| 710.175  | <u>Retirement units for use in conjunction with Account 2231 "Radio system"</u>                        |
| 710.180  | <u>Retirement units for use in conjunction with Account 2232 "Circuit equipment"</u>                   |
| 710.185  | <u>Retirement units for use in conjunction with Account 2321 "Customer premises wiring"</u>            |
| 710.190  | <u>Retirement units for use in conjunction with Account 2351 "Public telephone terminal equipment"</u> |
| 710.200  | <u>Retirement units for use in conjunction with Account 2362 "Other terminal equipment"</u>            |
| 710.205  | <u>Retirement units for use in conjunction with Account 2411 "Poles"</u>                               |
| 710.210  | <u>Retirement units for use in conjunction with Account 2421 "Aerial cable"</u>                        |
| 710.215  | <u>Retirement units for use in conjunction with Account 2422 "Underground cable"</u>                   |
| 710.220  | <u>Retirement units for use in conjunction with Account 2423 "Buried cable"</u>                        |
| 710.225  | <u>Retirement units for use in conjunction with Account 2424 "Submarine cable"</u>                     |
| 710.230  | <u>Retirement units for use in conjunction with Account 2426 "Intrabuilding network cable"</u>         |
| 710.235  | <u>Retirement units for use in conjunction with Account 2431 "Aerial wire"</u>                         |
| 710.240  | <u>Retirement units for use in conjunction with Account 2441 "Conduit systems"</u>                     |
| 710.1160 | Account 1160 Temporary investments   |
| 710.1180 | Account 1180 Telecommunications accounts receivable  |
| 710.1181 | Account 1181 Accounts receivable allowance - Telecommunications  |
| 710.1190 | Account 1190 Other accounts receivable   |
| 710.1191 | Account 1191 Accounts receivable allowance - Other   |
| 710.1200 | Account 1200 Notes receivable  |
| 710.1201 | Account 1201 Notes receivable allowance  |
| 710.1401 | Account 1401 Investments in affiliated companies   |
| 710.1438 | Account 1438 Deferred maintenance and retirements  |
| 710.2000 | Instructions for telecommunications plant accounts   |
| 710.2002 | Account 2002 Property held for future telecommunications use   |
| 710.2231 | Account 2231 Radio system  |



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710.2232 Account 2232 Circuit equipment  
 710.2690 Account 2690 Intangibles  
 710.4010 Account 4010 Accounts payable  
 710.4020 Account 4020 Notes payable  
 710.4100 Account 4100 Net current deferred operating income taxes  
 710.4110 Account 4110 Net current deferred nonoperating income taxes  
 710.4340 Account 4340 Net noncurrent deferred operating income taxes  
 710.4350 Account 4350 Net noncurrent deferred nonoperating income taxes  
 710.4999 General Revenue Accounts  
 710.5082 Account 5082 Switched access revenue  
 710.5083 Account 5083 Special access revenue  
 710.5999 General - Expense Accounts  
 710.7250 Account 7250 Provision for deferred operating income taxes - net  
 710.7450 Account 7450 Provision for deferred nonoperating income taxes - net  
 710.9000 Glossary of Terms

AUTHORITY: Implementing Sections 5-102 and 5-103 and authorized by Section 10-101 of The Public Utilities Act (Ill. Rev. Stat. 1987, ch. 111 2/3, pars. 5-102, 5-103, and 10-101).  
 SOURCE: Adopted April 15, 1974; amended at 2 Ill. Reg. 52, p. 473, effective January 1, 1979; codified at 7 Ill. Reg. 15949; amended at 7 Ill. Reg. 15972, effective November 18, 1983; emergency amendment at 8 Ill. Reg. 7636, effective May 17, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 21231, effective October 15, 1984; amended at 9 Ill. Reg. 4029, effective April 1, 1985; amended at 9 Ill. Reg. 9453, effective June 10, 1985; amended at 10 Ill. Reg. 161, effective December 23, 1985; emergency amendment at 10 Ill. Reg. 775, effective January 1, 1986, for a maximum of 150 days; amended at 10 Ill. Reg. 10526, effective May 30, 1986; amended at II Ill. Reg. 9035, effective May 1, 1987; emergency repealer and emergency rules adopted at 12 Ill. Reg. 1295, effective January 1, 1988, for a maximum of 150 days; part repealed, new part adopted at 12 Ill. Reg. 9645, effective May 25, 1988; amended at 13 Ill. Reg. 7570, effective May 15, 1989.

ILLINOIS COMMERCE COMMISSION  
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Section 710.100 List of retirement units

See Section 32.2000(d)(1) through (d)(5).

(Source: Added at 13 Ill. Reg. 7570, effective May 15, 1989)

Section 710.105 Retirement units for use in conjunction with Account 2112 "Motor vehicles"

a) Each complete item of equipment, the original cost of which was charged to the motor vehicle account, such as:

- Automobiles
- Buses
- Trucks
- Truck-type tractors
- Vans

b) Tools or other work equipment permanently mounted on or forming a part of the vehicle, such as:

- Air compressors
- Borers, earth
- Concrete mixers
- Derricks, pole
- Duct rodders
- Ladders (not portable)
- Ladder racks
- Lifts and other aerial devices on trucks
- Power pumps
- Power take offs
- Power winches
- Spot lights
- Tanks, kerosene and splicing oil
- Tire carriers
- Tarpaulins, truck body
- Towing hooks

c) In order for work equipment to be classified as a retirement unit of this account, the equipment shall be:

- 1) Mounted in or on the vehicle with intent to remain with the vehicle permanently or until replacement is necessary in accordance with manufacturer's specifications;



ILLINOIS COMMERCE COMMISSION  
NOTICE OF ADOPTED AMENDMENTS

- 2) Required for the operation of the vehicle in its intended use; and
- 3) Inherent part of the vehicle (the vehicle will not operate as intended without the subject equipment).

(Source: Added at 13 Ill. Reg. 7570 , effective May 15, 1989)

Section 710.110 Retirement units for use in conjunction with Account 2113 "Aircraft"

Each complete item of equipment (includes furnishings installed as an integral part of the aircraft), the original cost of which was charged to the aircraft account, such as:

Helicopter  
Jet power airplanes  
Propeller powered airplanes

(Source: Added at 13 Ill. Reg. 7570 , effective May 15, 1989)

Section 710.115 Retirement units for use in conjunction with Account 2114 "Special purpose vehicles"

Each complete item of equipment, the original cost of which was charged to the special purpose vehicle account, such as:

Boat and barges  
Golf cart  
Moped  
Snowmobile

(Source: Added at 13 Ill. Reg. 7570 , effective May 15, 1989)

Section 710.120 Retirement units for use in conjunction with Account 2115 "Garage work equipment"

Each complete item of equipment, the original cost of which was charged to the garage work equipment account, such as:

Air compressors  
Car hoists  
Engine analyzers and other diagnostic equipment  
Exhaust emission testers  
Garage jacks  
Lubricating racks

ILLINOIS COMMERCE COMMISSION  
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Metal bins  
Microprocessors and terminals associated with fuel dispensing  
Power tools (e.g., sanders)  
Pumps (oil, fuel, water, air)  
Specially designed vacuums used to remove asbestos and other hazardous material  
Storage tanks (e.g., fuel, oil; including underground storage fuel tanks)  
Tire racks  
Vehicle hoists and lifts (including car hoists)  
Welding equipment  
Wheel alignment and tire changing equipment

(Source: Added at 13 Ill. Reg. 7570 , effective May 15, 1989)

Section 710.125 Retirement units for use in conjunction with Account 2116 "Other work equipment"

Each complete item of equipment, the original cost of which was charged to the other work equipment account, such as:

Air compressors  
Back hoes  
Bulldozers  
Cable lashers  
Cable plows  
Carts - cable splicers  
Concrete mixers mounted on trailers  
Derricks  
Duct rodders mounted on trailers  
Earth bores and diggers  
Earth moving machines  
Fork lifts  
Hand trucks  
Hydraulic cable/pole pullers  
Ladders (portable type)  
Machine tools  
Mobile radiotelephone base stations and units used for the maintenance system  
Motors, portable  
Pole-handling equipment (derrick, jack)  
Pole-treating apparatus  
Portable derricks  
Portable heaters, blowers, pumps, generators, motors, alternators



Power take-offs  
Power tools (e.g., drills, hammers, loaders, reels,  
blowers, winches)  
Pumps (except fuel and oil)  
Test equipment, portable - not designed and dedicated to  
one particular class of plant  
Tamping and back-filling machines  
Tents - cable splicers  
Tractors  
Trailers  
Trenching machines  
Underground service modules and mobile power unit  
modules  
Walkie-talkies  
Wire measuring machines

(Source: Added at 13 III. Reg. 7570 , effective May 15, 1989)  
Section 710.130 Retirement units for use in conjunction with  
Account 2121 "Buildings"  
a) Each completed item which was charged to "Buildings,"  
such as:

- 1) A computer classified to this account
- 2) A peripheral device associated with a computer  
classified to this account (e.g., input/output  
device, disk drive)
- 3) A complete building
- 4) An entire roof with or without supporting members  
(Note: A building of irregular shape having more  
than one roof level may have several isolated  
roofs, each of which shall be considered an entire  
roof. In the case of buildings to which lateral  
extensions have been made, even though having but  
one roof level that part of the roof covering an  
entire section built at one time shall be  
considered an entire roof. That certain roofs are  
separated into sections by parapet walls shall not  
cause each section to be considered as a retirement  
unit.)
- 5) A complete fire escape

- 6) A complete metal window (i.e., box, frame and sash)
- 7) A boiler, furnace, hot water heater or automatic  
stoker
- 8) A coal or ash conveying system
- 9) An elevator complete with operating mechanism
- 10) A gas or oil-burner system
- 11) A complete driveway (all driveway for a particular  
building)
- 12) A complete sidewalk (all sidewalk for a particular  
building)
- 13) Paving for a complete parking area (all paved  
parking area at a particular building)
- 14) A tower, when mounted on building, or structural  
steel self-supporting type, when not mounted on  
building
- 15) A house-lighting or power board
- 16) An oil tank
- 17) The floor covering for one room, such as linoleum  
and similar floor covering and carpets attached to  
the building in such a manner that removal would  
render them unusable, and excluding rugs and  
carpets that can be reused after removal
- 18) A motor, generator, engine, turbine, pump,  
compressor, ventilating fan, air washer, elevator  
drum or similar item of equipment, with or without  
associated wiring, control equipment, etc.
- 19) A complete metal door, including frame  
A complete fence
- 20) Acoustic ceiling for one room
- 21) A.C. transformer for main and substation service
- 22)



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- 23) A septic tank
- 24) A cooling tower or evaporation condenser
- 25) A self-contained air conditioning unit
- 26) Major components of a built-up air conditioning system such as:
- A) a condenser,
- B) an evaporator, or
- C) an air handler.
- 27) Detection and protection systems (e.g., fire, security, or temperature)
- b) In addition to the above retirement units, material (i.e., portions of buildings, equipment, fixtures, etc.) installed and retired, and the labor and incidental costs involved in connection with work of the following character, shall be handled as a retirement and capitalization:
- 1) Changes in the type of operation of elevator systems, e.g., a change from manual to signal control of cars, from manual to power operation of doors, from low speed to high speed, from direct to alternating current, from hydraulic to electric operation, from one type of signaling or dispatching system to another;
- 2) Relocations of rooms such as restrooms, battery rooms, kitchen, terminal rooms, machine rooms, and transformer vaults;
- 3) Structural changes such as:
- A) Reinforcements of floors, roofs, bearing walls, footings, and foundations;
- B) additions or relocations of elevator shafts, stairways, fire exits, and vaults, but excluding switchboard cable holes and slots; and

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- C) building alterations required for fire protection and other safety measures;
- 4) Changes in the type of electric current supply, or of ventilating, air conditioning, or similar systems;
- 5) Building enlargements;
- 6) Replacements of the following characters:
- A) Replacement of plumbing or heating pipes (with or without associated valves) except when necessitated by minor repairs or minor relocations of fixtures;
- B) Replacement of all or substantially all of the lighting fixtures (with or without associated wiring and conduit) in one operating or equipment room or, in the case of office space, on one floor of a building; and
- C) General replacement (throughout a building or throughout an entire portion erected at one time) of items such as supply, return, or air valves in heating systems; hot or cold water valves or faucets; plumbing, heating, or drainage traps.

(Source: Added at 13 Ill. Reg. 7570, effective May 15, 1989)

Section 710.135 Retirement units for use in conjunction with Account 2122 "Furniture"

Each complete item of furniture, the original cost of which was charged to the furniture account, such as:

Antiques  
Beds, cots and couches  
Bookcases  
Cabinets and filing cases  
Cafeteria equipment (e.g., dining booths, dishwashers, steamers)  
Chairs  
Credenzas  
Desks  
Exercise equipment, movable  
Lamps  
Lockers and wardrobes, movable



Microwave ovens, movable  
 Modular furniture (major components)  
 Murals  
 Paintings  
 Partition system, movable  
 Photographs  
 Pianos and phonographs  
 Prints, original or limited edition  
 Refrigerators, movable  
 Rugs  
 Sofas  
 Station, cashier or hostess  
 Statuary  
 Stoves  
 Tables  
 Tapestries  
 Vending machines  
 Wall hangings  
 Woodcuts

(Source: Added at 13 Ill. Reg. 7570, effective May 15, 1989)  
 Section 710.140 Retirement units for use in conjunction with  
 Account 2123.1 "Office support equipment"  
 Each complete item of equipment, the original cost of which was  
 charged to the office support equipment account, such as:

Addressing machines  
 Air conditioning units, portable  
 Audio/visual equipment (e.g., screens, slides,  
 projectors)  
 Billing/posting machines  
 Blueprinting machines  
 Burster, paper  
 Calculators  
 Cameras  
 Cash registers  
 Check writers  
 Coin counter/sorter  
 Copier machines  
 Counters  
 Dehumidifying units, portable  
 Dictating equipment  
 Display and lecture demonstration kits  
 Drilling equipment, paper

Facsimile devices  
 Fans - electric portable  
 Fire extinguisher equipment, portable  
 Floor scrubbing and polishing machines  
 Medical equipment (e.g., X-ray equipment, examining  
 tables, microscopes, whirlpool)  
 Microfilm equipment  
 Paper folders  
 Paper shredders  
 Photostat copiers  
 Postage meter machines  
 Safes  
 Sewing machines  
 Television sets and audio/visual monitors  
 Typewriters  
 Vacuum cleaners  
 Vending machines  
 Water coolers, portable

(Source: Added at 13 Ill. Reg. 7570, effective May 15, 1989)  
 Section 710.145 Retirement units for use in conjunction with  
 Account 2123.2 "Company communications equipment"  
 a) Each complete item of equipment, the original cost of  
 which was charged to the company communications  
 equipment account, such as:

Conference/bridging equipment  
 Data sets  
 Desk sets, hand sets, wall sets and combined sets  
 Including the distributing frames  
 Inside wiring plus terminal boxes or cross  
 connector points  
 Key telephone systems element (key cabinets, key  
 boxes, relay rack equipment)  
 Mobile telephone terminal equipment  
 Multiple manual switchboards  
 Power equipment, including special foundations  
 Private branch exchange, common equipment elements  
 (cable to network interface, power equipment,  
 switch board, switching equipment)  
 Switching equipment at switching or relay centers  
 of teletypewriter systems  
 Teletypewriters  
 Voice message exchange



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- b) All of the above items generally should be dedicated to the official company communications function. Items of multiple use shall be classified based on the predominant (most frequent) use.

(Source: Added at 13 Ill. Reg. 7570, effective May 15, 1989)

Section 710.150 Retirement units for use in conjunction with Account 2124 "General purpose computers"

Each complete item of equipment, the original cost of which was charged to the general purpose computers account, such as:

Assemblers  
Burster (imprinter - detacher)  
Card read/punch  
Cartridge drive  
Central processing units  
Concentrator/multiplexer  
Control consoles  
Converter, tape-to-card component parts (The card converter and the tape reader are retirement units.)  
Decollator  
Disk drives  
Input/output devices  
Intercoupler (system) such as a sensing device, control chassis, reader/punch and other devices which interface the computer with the computer's input/output devices.  
Main storage  
Memory units  
Modems  
Multiplexer/concentrator  
Optical scanners  
Personal computer (include CPU, disk drives, monitor(s) and keyboard)  
Power converter unit  
Power units (e.g., bus bars, generators, engines, chargers, and storage batteries  
Printers  
Reader or tape switching units  
Remote console units  
Tapedrives  
Teletypewriters (not associated with official communications intrasystem)

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Terminal (keyboard/display)  
Uninterruptible power supply units  
Word processors

(Source: Added at 13 Ill. Reg. 7570, effective May 15, 1989)

Section 710.155 Retirement units for use in conjunction with Account 2211 "Analog electronic switching"

- a) Each complete item of equipment, the original cost of which was charged to the analog electronic switching account, such as:

- 1) Automatic number announcer
- 2) Computers classified to this account
- 3) Peripheral devices associated with computers classified to this account (i.e., input/output devices, disk drives)
- 4) Desks and test boards:
  - A) Desks (i.e., operating, observing or testing) a complete section or lower unit
  - B) Testboards or test control boards (board type) a complete section
  - C) Testboards or test control boards (rack type):
    - i) All the equipment in one bay
    - ii) A complete upper unit
    - iii) A complete lower unit
  - D) Test panels - a complete panel
  - E) Test cabinets - a cabinet complete with equipment
- 5) Main distributing frame - a complete installation for one central office, in multi-unit offices for one operating unit (including wall type frames)



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- 10) Telephone repeater equipment (including test equipment):
- A) A complete floor mounted rack type set
  - B) Relay rack mounted equipment:
    - i) A panel or unit complete with equipment
    - ii) All the equipment in one bay exclusive of any panels or units.
  - C) Coil rack mounted equipment:
    - i) All the equipment on one shelf
    - ii) Iron framework - a complete line of rack
  - D) Carrier equipment:
    - i) A complete floor mounted rack type set,
    - ii) Relay rack mounted equipment (a panel or unit complete with equipment, all the equipment in one bay exclusive of any panels or units),
    - iii) a line filter,
    - iv) a complete test table,
    - v) iron framework - a complete line of rack
  - E) Telegraph equipment:
    - i) Telegraph testboard - a complete section or bay
    - ii) Duplex single line telegraph and polar repeaters: A table or bay complete with equipment
    - iii) Metallic telegraph repeaters (a complete floor mounted rack type set, a panel or unit complete with equipment

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- iv) Voice frequently carrier equipment - a panel or unit complete with equipment
  - v) Voice frequently carrier battery supply apparatus (a complete bay of equipment, a complete test table)
  - vi) Iron framework - a complete line of rack
- 11) Telephotograph equipment:
- A) Table mounted sending or receiving equipment:
    - Complete amplifier-modulator box
    - Complete fork box
    - Complete mechanical system
    - Complete optical system
    - Table complete with equipment
  - B) Rack mounted sending or receiving equipment:
    - A panel complete with equipment
    - All the equipment in one bay
    - Iron framework - a complete line or rack
  - C) Power equipment:
    - A complete power board
    - A complete storage battery
  - D) Photographic equipment:
    - A copying camera or a copying, enlarging and reducing camera, each with or without associated stands, illuminators, and copy boards
    - A developing, fixing, and washing tank
    - A drying cabinet
    - A print machine
- 12) Miscellaneous equipment:
- A) A calculagraph, a master clock, or a secondary clock



- B) Electrically driven calculagraph and clock system - a complete installation
- C) Mechanical or pneumatic tube ticket distributing system - a complete installation
- D) Each complete or test set the cost of which was charged to a Central Office Asset account, such as a plug remover and attachor cam aligning fixture, multiple bank resetting gauge, chart straightening tool, a relay adjusting set, a line finder set or wagon-type set
- E) Each complete item of furniture specifically designed for use in Central Offices (i.e., table or desk equipment with central office equipment)
- F) Loud speaker equipment - a complete installation
- G) Aisle lighting equipment - a complete installation on one floor
- H) Rolling ladders - a complete installation for one side of one frame or rack
- I) Message and traffic register cabinets - a cabinet complete with equipment
- J) Teletypewriter sets - the retirement units identified for teletypewriters in Account 2123.2, Other Communications Equipment
- 13) A complete equipment frame and shelves and backplane, such as:
  - Administrative control and input/output
  - Basic central control
  - Combined memory
  - Data management and transmission
  - Facility test unit
  - Line unit

- Miscellaneous power distribution
- Trunk service juncter
- Trunk unit
- 14) All printed wiring cards or units within a frame, such as:
  - Automatic number announcer
  - Call store equipment
  - Central processing unit
  - Control consoles
  - Juncters
  - Line cards
  - Magnetic tape unit and controllers
  - Multi-frequency (MF) receivers
  - Multi-frequency (MF) senders
  - Peripheral interface units
  - Power supply
  - Program store equipment
  - Remote dial test
  - Ring generator
  - Signaling processor
  - Trunk cards
- b) Each complete item of test equipment, hardwired or specifically designed and dedicated for use with a particular analog electronic switching system. (Source: Added at 13 III. Reg. 7570, effective May 15, 1989)
- a) Section 710.160 Retirement units for use in conjunction with Account 2212 "Digital electronic switching"
- a) Each complete item of equipment, the original cost of which was charged to the digital electronic switching account. See Section 710.155(a) for the list of units.
- b) Each complete item of test equipment, hardwired or specifically designed and dedicated for use with a particular digital electronic switching system. (Source: Added at 13 III. Reg. 7570, effective May 15, 1989)



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- a) Each complete item of equipment the original cost of which was charged to the electro-mechanical switching account. See Section 710.155(a) for the list of units.
- b) Each complete item of test equipment, hardwired or specifically designed and dedicated for use with a particular electro-mechanical switching system

(Source: Added at 13 Ill. Reg. 7570, effective May 15, 1989)

Section 710.170 Retirement units for use in conjunction with Account 2220 "Operator system"

- a) Each complete item of equipment, the original cost of which was charged to the operator system account, such as:
- 1) Announcement equipment
  - 2) Computers classified to operator systems
  - 3) Conference calling equipment
  - 4) Cordboards
  - 5) Directory assistance positions
  - 6) Furniture items specifically designed for use with operator systems
  - 7) Intercept equipment
  - 8) Operator console (traffic service position systems or traffic operator position systems)
  - 9) Peripheral devices associated with computers classified to operator systems (e.g., input/output devices, disk drives)
  - 10) Rate and route equipment
  - 11) Switchboards

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- 12) Test equipment, hardwired or specifically designed and dedicated for use with a particular major operator system or component
- 13) Time and charge quotation equipment
- 14) Power equipment:
- A) Frame or rack mounted equipment:
    - i) A panel or shelf complete with equipment, such as fuses, meters, control equipment, etc.
    - ii) Iron framework - a complete line of frame or rack for one fuse board, one power switchboard, etc.
  - B) A generator, motor, motor-generator set, gas engine, rectifier, ringing machine, interrupter
  - C) Storage batteries:
    - i) A complete battery with or without rack or cabinet
    - ii) All positive or all negative plates in an entire battery (i.e., in all cells of a 48-volt battery)
    - iii) All tanks or all parts of an entire battery
    - iv) Battery rectifier (charger)
    - v) A complete group of bus bars, cable, or wiring (with or without conduit) such as between battery and fuse panel, and power switchboard and machines
- b) Where a central office battery plan consists of two or more banks of cells, each bank connected in parallel with the other or others, each such bank of cells is considered as a complete battery.



e) Television Pick-up Type:

A complete tripod and antenna

A control head

Program transmission equipment  
R F head, transmitter or receiver

f) Power Equipment:

1) Frame or rack mounted equipment:

A) A panel or shelf complete with equipment, such  
as fuses, meters, control equipment, etc.

B) Iron framework - a complete line of frame or  
rack for one fuse board, one power  
switchboard, etc.

2) A generator, motor, motor-generator set, gas  
engine, rectifier, ringing machine, interrupter

g) Storage batteries:

1) A complete battery with or without rack or cabinet

2) All positive or all negative plates in an entire  
battery (i.e., in all cells of a 48-volt battery)

3) All tanks or all parts of an entire battery

4) Battery rectifier (charger)

5) A complete group of bus bars, cable or wiring (with  
or without conduit) such as between battery and  
fuse panel, and power switchboard and machines

(Source: Added at 13 III. Reg. 7570, effective May 15, 1989)

Section 710.180 Retirement units for use in conjunction with  
Account 2232 "Circuit equipment"

Each complete item of equipment, the original cost of which was  
charged to the circuit equipment account, such as:

a) Alarm system - a complete unit

c) Operator consoles (traffic service position systems or  
traffic operator position systems)

d) A complete equipment frame with shelves and backplane

e) All printed wiring cards or units within a frame

(Source: Added at 13 III. Reg. 7570, effective May 15, 1989)

Section 710.175 Retirement units for use in conjunction with  
Account 2231 "Radio system"

a) Each complete item of equipment, the original cost of  
which was charged to the radio system account, such as:

Amplifiers

Computers classified to this account

Control apparatus

Frequency modulation terminals

Intercept equipment

Peripheral devices associated with computer systems  
classified to this account (e.g., input/output  
devices, disk drives)

Test equipment specifically designed for radio  
systems or its components

Transceivers

Transmitter (complete)

b) Note: For mobile radiotelephone central office  
equipment, a transmitter, a receiver, a control  
terminal, a test transmitter or receiver, power supply,  
batteries and a complete vertical antenna should be  
considered as a retirement unit.

c) Paging equipment including transmitting, receiving,  
decoding units and power supply

d) Radio relay type:

Antenna

Monitor and alarm systems

Receiving assembly

Solar power repeaters

Transmitting assembly

Waveguide



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- b) Carrier and voice frequency patch bays
- c) Channel banks
- d) Channel bank equipment
- e) Channel units
- f) Charger racks - 130 volt
- g) Common channel interoffice signaling terminal equipment
- h) Computers classified to this account
- i) Concentrators
- j) Converters, analog to digital
- k) Desks, repair or test (specifically designed as circuit equipment)
- l) Digital access cross connect system
- m) Digital interface frame
- n) Echo cancelers
- o) Echo suppressors
- p) Equalizers
- q) Peripheral devices associated with computer systems classified to this account (e.g., input/output devices, disk drives)
- r) Test equipment hardwired or designed and dedicated specifically for use with analog circuit equipment
- s) Voice frequently repeater equipment
  - 1) Relay rack mounted equipment - All equipment in one rack
  - 2) Coil rack mounted equipment - All the equipment on one rack

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- 3) Iron framework - a complete rack
- t) Complete carrier terminal or multiplexers
  - 1) Carrier plug-in units - a complete unit or set. Assemblies for which stock is maintained and units compared thereto.
  - 2) Basic assembly unit including shelf, transmitter, receiver, alarm unit, cross-connect panel, splice panel, writing shelf, and power supply.
- u) Line repeaters
  - 1) An entire cabinet
  - 2) All repeaters within a cabinet
- v) Cross-connect panels
- w) Power equipment:
  - 1) Frame or rack mounted equipment:
    - A) A panel or shelf complete with equipment, such as fuses, meters, control equipment, etc.
    - B) Iron framework - a complete line of frame or rack for one fuse board, one power switchboard, etc.
  - 2) Storage batteries:
    - A) A complete battery with or without rack or cabinet
    - B) All positive or all negative plates in an entire battery (i.e., in all cells of a 48-volt battery)
    - C) All tanks or all parts of an entire battery
    - D) Battery rectifier (charger)
    - E) A complete group of bus bars, cable or wiring (with or without conduit) such as between



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6) Connecting blocks, ground wires, ground rods, station protectors, clamps, cleats, nails, screws and other material used in the installation of station apparatus and inside wiring and cabling.

7) Labor and other costs incurred in connection with station apparatus and station connection installations or additions thereto.

b) Note: The cost of outside plant, such as poles, wires, and cables, whether or not on private property, used to connect a private branch exchange with its terminal stations shall be charged to the appropriate pole, wire and cable accounts.

(Source: Added at 13 Ill. Reg. 7570, effective May 15, 1989)

Section 710.190 Retirement units for use in conjunction with Account 2351 "Public telephone terminal equipment"

The original cost of the following items is includible in the public telephone terminal equipment account such as:

a) Housing - a complete installation with or without booth, directory hangers and shelves, shield and public telephone sign

b) Pedestal - a complete installation with or without a base plate

c) Shelf in proximity to public telephones - complete installation with or without directory hangers

d) Telephone set - a complete item

(Source: Added at 13 Ill. Reg. 7570, effective May 15, 1989)

Section 710.200 Retirement units for use in conjunction with Account 2362 "Other terminal equipment"

Each complete item of equipment, the original cost of which was charged to the other terminal equipment accounts, such as:

Auxiliary data sets  
Centrex attendant position equipment  
Channel service unit 500A

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battery and fuse panel, and power switchboard and machines

x) Optical transmitter (laser or light emitting diode)

y) Optical receivers

z) Wave length multiplexers

aa) Span switching units - a complete installation

ab) Power conversion equipment

(Source: Added at 13 Ill. Reg. 7570, effective May 15, 1989)

Section 710.185 Retirement units for use in conjunction with Account 2321 "Customer premises wiring"

The original cost of the following items are includible in Account 2321 such as:

1) The wires (or small cables) from the station apparatus to the point of connection with the outside plant cable or wire facilities.

2) The wires (or small cables) used to connect station apparatus in the same building, such as main stations with extension stations, and stations of the intercommunicating systems.

3) The wires (or small cables) used to connect private branch exchange switchboards or their distributing frames with terminal stations located in the same building.

4) The wires (or small cables) used to connect the various parts of a small private branch exchange, such as the cables or wires from distributing frames to switchboard.

5) The wires (or small cables) installed specifically to serve as trunk, battery, or generator circuits from a small private branch exchange to the point of connection with the permanent house or outside cables or wires.



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Communications devices for the handicapped  
Data service unit 500B  
Digital data system equipment  
E-911 public safety answering point equipment and CPE  
ESS-ASC console control cabinets  
Network channel terminating equipment  
Overvoltage protection systems  
Porta print PLUS  
Porta printer II  
Subscriber pair gain equipment

(Source: Added at 13 Ill. Reg. 7570 , effective May 15, 1989)

Section 710.205 Retirement units for use in conjunction with  
Account 2411 "Poles"

The original cost of the following items is includible in poles  
and towers account, such as:

- a) A pole (e.g., line pole, brace pole, guy stub, or pole forming part of A or H fixture), with or without associated anchors, guys, or steps, crossarms, etc.
- b) A special fixture (e.g., a bridge fixture, a tower or other special-river-crossing or long-span fixture) with or without associated anchors, guys, etc.
- c) Towers - aluminum, wood or steel; guyed and free standing. This does not include antenna support on buildings or large self-supporting antenna towers chargeable to Account 2121.

(Source: Added at 13 Ill. Reg. 7570 , effective May 15, 1989)

Section 710.210 Retirement units for use in conjunction with  
Account 2421 "Aerial cable"

The original cost of the following items is includible in the  
aerial cable account, such as:

- a) Two continuous spans or more of cable with (metallic or nonmetallic) or without associated distribution terminals, suspension strands, clamps, lashing, etc. (The term "span" shall include a length of cable from a "Y" splice not located at a pole, to a pole or building or any section of aerial cable 300 feet or more in length.)

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- b) A section or run of cable with or without associated elements and parts as follows: All of a continuous run of one size (i.e., a section between splices other than straight splices) of block cable, i.e., cable attached to buildings, walls or fences.
- c) Any length of cable connected with but not a part of any unit on this list when replaced concurrently with the unit.
- d) Terminating cable (all of the cables and forms used for terminating one cable)
- e) A complete cross-connect cable terminal, protected or unprotected, with or without associated balcony, pole seat, pedestal, etc.
- f) A pressure contractor terminal with or without contactor
- g) A complete house terminal, protected or unprotected, including frame type
- h) A complete video terminal
- i) A complete coaxial terminal
- j) A case of equipment such as loading coils, building-out condensers, carrier lines filters, or auto transformers
- k) An air dryer
- l) Equipment for wide band RF systems such as amplifiers, automatic gain control modules, couplers, equalizers, splitters
- m) Cable pressure alarm systems
- n) Transducer housing with associated transducers

(Source: Added at 13 Ill. Reg. 7570 , effective May 15, 1989)

Section 710.215 Retirement units for use in conjunction with  
Account 2422 "Underground cable"

The original cost of the following items is includible in the  
underground cable account, such as:



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- f) A complete video terminal
- g) A complete coaxial terminal
- h) A case of equipment such as loading coils, building-out condensers, carrier line filters, or auto transformers
- i) An air dryer
- j) Equipment for wide band RF systems such as amplifiers, automatic gain control modules, couplers, equalizers, splitters
- k) Cable pressure alarm systems
- l) Transducer housing with associated transducers

(Source: Added at 13 Ill. Reg. 7570 , effective May 15, 1989)

Section 710.225 Retirement units for use in conjunction with Account 2424 "Submarine cable"

The original cost of the following items is includible in the submarine cable account, such as:

- a) A section or run of cable (metallic or nonmetallic) with or without associated elements and parts as follows: All of a submarine cable for one crossing; or a section of submarine cable 300 feet or more in length
- b) Any length of cable connected with but not a part of any unit of this list when replaced concurrently with the unit
- c) A complete cross connecting cable terminal, protected or unprotected
- d) A pressure contactor terminal with or without contactor
- e) A submarine cable hut or house
- f) A submarine cable anchorage
- g) A submarine cable terminating frame

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- h) A case of equipment such as loading coils, building-out condensers, carrier line filter, or auto-transformers
- i) An air dryer
- j) Terminating cables - all of the cables and forms used for terminating one cable

(Source: Added at 13 Ill. Reg. 7570 , effective May 15, 1989)

Section 710.230 Retirement units for use in conjunction with Account 2426 "Intrabuilding network cable"

The retirement units for intrabuilding network cable, except for location, are the same as the retirement units in underground, buried and aerial cable. Components of all cable accounts can be found in intrabuilding network cable.

(Source: Added at 13 Ill. Reg. 7570, effective May 15, 1989)

Section 710.235 Retirement units for use in conjunction with Account 2431 "Aerial wire"

The original cost of the following is includible in the aerial wire account, such as:

- a) Five continuous spans or more of one wire, with or without items such as the associated insulators and transposition brackets.
- b) A case of equipment such as loading coils, building-out condensers, carrier line filters, or auto-transformers, or carrier line filters (except low path filters associated with subscriber line carriers and load coil cases designed for fewer than six coils)
- c) An antenna, complete with or without supports

(Source: Added at 13 Ill. Reg. 7570, effective May 15, 1989)

Section 710.240 Retirement units for use in conjunction with Account 2441 "Conduit systems"

The original cost of the following is includible in the underground conduit, such as:



a) A section of conduit:

1) Between two manholes, handholes or service boxes

2) Between a manhole, handhole or service box and a pole or building

3) Between a central office cable vault and an office manhole

4) Underground dips - between two poles; between a pole and a building; between two buildings; or between the units in subsections (a)(1) and (a)(2).

b) A manhole, handhole or service box

c) Note: When a manhole is reconstructed, i.e., enlarged or changed in design, the portions of the manhole removed, whether or not replaced, shall be reported under the "X" (removal) account

(Source: Added at 13 Ill. Reg. 7570, effective May 15, 1989)

Section 710.2000 Instructions for telecommunications plant accounts

a) In Section 32.2000 (a)(4) delete "\$200" and substitute "\$500."

a+b) In determining the reasonable amounts of interest to which Section 32.2000(c)(2)(x)(A) refers, the Commission will consider items including, but not limited to, current money market rates and the carrier's interest rate on its debt and return on equity funds.

b+c) In Section 32.2000 (e)(5), insert "Chief Accountant of" before "Commission."

e+d) In Section 32.2000(e)(5)(1), insert "Chief Clerk of the" before "Commission."

e+f) In Section 32.2000(e)(5)(11), insert "Chief Accountant of the" before "Commission."

e+f) In Section 32.2000(f)(2)(11), add "Chief Accountant of the" before "Commission" in the first and second sentences.

f+g) In Section 32.2000(f)(2), add a new subsection (iv) as follows:

"(A) Each telecommunications company shall record all changes such as installations, additions, retirements, or replacement of telecommunications plant by means of a work order or job order system.

Items which are complete retirement units (e.g. motor vehicle, furniture) do not require the use of work orders before recording them in the plant accounts.

(B) The work order shall include the following particulars:

(1) A work order number.

(2) The description and the location of the work to be done (or the purchases to be made), the dates between which such work (or purchase) is to be accomplished, the date the work is begun and the date it is finished, together with maps, plans or diagrams, specifications, etc., applicable to the project.

(3) The accumulated charges applicable to each particular job or project and the total cost of the completed project, also the cost of removal. (When any project involves charges to more than one account, the work order should be kept so as to show the amount chargeable to each account. Every charge or credit on work orders shall refer to the voucher, journal, or other source from which the entry therein was made.)



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(C) The cost of completed projects shall be promptly transferred to the telecommunications plant accounts to which they are chargeable."

g+h) The "Unusual or special type of construction" to which Section 32.2000(f)(3)(ii)(B) refers includes, but is not limited to, construction in an ecologically sensitive area, such as microwave station construction in a national park, and the installation of submarine cable.

h+i) In Section 32.2000(f)(7), insert "Chief Accountant of the" before "Commission."

i+j) To Section 32.2000(g)(2)(ii), add the following:

After a carrier files a petition pursuant to 83 Ill. Adm. Code 200 for approval of a depreciation rate, the Commission shall consider such factors as asset useful life, obsolescence (both ordinary and extraordinary), inadequacy of the asset, tax effects, interstate settlement effects, and the economic effects on ratepayers.

j+k) In Section 32.2000(g)(5), delete "this" from the first sentence and substitute "the Chief Accountant of the."

k+l) In Section 32.2000(h)(1), delete "Unless otherwise provided by this Commission, either through approval, or upon prescription by this Commission."

(Source: Amended at 13 Ill. Reg. 7570, effective May 15, 1989)

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1) The Heading of the Part: Program Accounting Manual

2) Code Citation: 23 Ill. Adm. Code 110

| <u>Section Number:</u> | <u>Adopted Action:</u> |
|------------------------|------------------------|
| 110.10                 | Amendment              |
| 110.20                 | Amendment              |
| 110.25                 | Amendment              |
| 110.30                 | Amendment              |
| 110.40                 | Amendment              |
| 110.50                 | Amendment              |
| 110.60                 | Amendment              |
| 110.70                 | Amendment              |
| 110.80                 | Amendment              |
| 110.90                 | Amendment              |
| 110.110                | Amendment              |
| 110 Table A            | Amendment              |
| 110 Table B            | Amendment              |
| 110 Table C            | Amendment              |
| 110 Table D            | Amendment              |

4) Statutory Authority: Ill. Rev. Stat. 1987, ch. 122, par. 2-3.27, 2-3.28

5) Effective Date of Amendments: May 4, 1989

6) Does this rulemaking contain an automatic repeal date? \_\_\_ Yes \_\_\_ X No

7) Does this amendment contain incorporations by reference? Yes  
If "yes," was a copy of the approval form issued by JCAR attached to this rulemaking? Yes

8) Date Filed in Agency's Principal Office: April 12, 1989

9) Notice of Proposal Published in Illinois Register:

August 5, 1988, 12 Ill. Reg. 12625

10) Has JCAR issued a Statement of Objections to this (these) rule(s)? No

11) Difference(s) between proposal and final version:

The State Board of Education has agreed:

- To add "(e.g., utility costs from the Operations, Building and Maintenance Fund)" after "other funds" in Code 40 of Table A.



2. To rewrite the first sentence of Code 1300 to read:  
"Tuition" Assessment amounts received from:  
pupils, their parents and welfare agencies; other  
LEAs for education provided in the local  
education agency; and private sources (Others).
3. To add ", pursuant to the provisions of 23 Ill. Adm. Code 226  
(Special Education)" after "the LEA" in Code 3233 of Table C.
4. To add a parenthetical "(e.g., L.P.N., dental technician)" in Table  
D, Code 1417.
5. To add in Table D at the end of the paragraph describing functions,  
"Within these functions, the phrase 'Service Area Direction' means  
the activities associated with directing and managing a specified  
service area" and to delete any description of this term occurring  
throughout Table D, except in Code 2311 which requires elaboration  
because of its specialized nature ("Board of Education Services").
6. To modify Code 2542 to read:  
Activities concerned with keeping the physical  
plant clean and ready for daily use, including  
operating the fixed heating, lighting, and  
ventilating systems, and repairing and replacing  
facilities and equipment.
7. To add the word "movable" before "equipment owned" and "other"  
before "movable equipment" in Code 2544.
8. To add the word "all" before "other services" in Code 4100 of Table  
D.
9. To change the date "1985" in category 1110, "Municipal  
Retirement/Social Security Fund," in Table C to "1987."
10. To change the word "amd" in Table D, Code 1408, to "and."
11. To add a quotation mark after the word "Uses" in Code 8000, Table D.
12. In Table D, to delete proposed function code 2420, and to restore  
code 2490 as follows:  
"Other Support Services-School Administration" Includes activities  
performed by persons usually classified as department heads or  
deans within schools and other school administration services which  
cannot be recorded under the preceding functions.

- 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 amendment replace an emergency amendment currently in effect?  
No
- 14) Are there any amendments pending on this Part? No
- 15) Summary and Purpose of Amendments:  
What These Rules Do  
As originally adopted, these rules required school districts and  
cooperatives/joint agreements to develop charts of accounts to be used  
in their accounting systems based on the contents of this manual.  
GASB-Mandated Changes  
Interfund transfers into a particular fund and proceeds from the sale of  
bonds (principal, premiums, and accrued interest) have until now been  
recorded and reported as "Revenues." The Governmental Standards  
Accounting Board (GASB) has mandated that these items be recorded and  
reported as "Other Financing Sources," and Table C has been altered to  
conform to this requirement. (Account numbers in the 1960 and 1970  
series have been deleted, and account numbers in the 7000 series have  
been added.)  
Interfund transfers out of a particular fund have been recorded and  
reported as "Expenditures." GASB has mandated that these items be  
recorded and reported as "Other Financing Uses." Accordingly, numbers  
have been added to and deleted from Table D (8000 and 4300-4700,  
respectively).  
Revisions have been required not only as regards the location of these  
items in relation to other items in the manual, but also in their  
numbering.  
Legislative Changes  
P.A. 84-126 added educational service centers, and vocational education  
regional delivery systems have also been added to the educational  
structure in Illinois; these entities have been added to the entities  
covered by these rules. (See Sections 110.10 and 110.90.)  
P.A. 84-1334 changed the permissive authority to make certain interfund  
transfers. This is reflected in the addition of account numbers 7150  
(in Table C) and 8150 (in Table D).



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P.A. 99-272 mandated that, for employees hired after a certain date who were excluded from coverage under Social Security, school districts must make contributions to the "Medicare Only" portion of that program. An additional account number (214) is needed in Table D to account for this new expenditure. Further, P.A. 84-1472 authorized school districts to levy a tax for the purpose of making such "Medicare Only" payments. Revenue accounts in the 1150 series (Table C) were added to account for these monies.

## Other Changes

When possible, language was condensed, simplified, or otherwise revised to make the description clearer and more useful to the people who use this document on a regular basis. We have been able to eliminate some portions of the text by using more generic definitions covering all the examples involved. The special education and adult education descriptions (1200 series and 1300 series) in Table D illustrate this approach.

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

Name: Lou Audi  
Address: Illinois State Board of Education  
100 North First Street  
Springfield, Illinois 62777  
Telephone: (217) 782-5256

The full text of the Adopted Amendments 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: 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 | Educational Service Region Audit    |

|         |  |
|---------|--|
| TABLE A | EXPLANATION OF FUNDS                   |
| TABLE B | DEFINITIONS OF BALANCE SHEET ACCOUNTS  |
| TABLE C | DEFINITIONS OF REVENUE CLASSIFICATIONS |
| TABLE D | DEFINITIONS OF EXPENDITURE DIMENSIONS  |

AUTHORITY: Implementing and authorized by Sections 2-3.17a, 2-3.27 and 2-3.28 of The School Code (Ill. Rev. Stat. 1987, ch. 122, pars. 2-3.17a, 2-3.27 and 2-3.28).

SOURCE: Adopted at 10 Ill. Reg. 20508, effective December 2, 1986; amended at 13 Ill. Reg. 7610, effective May 4, 1989

NOTE: Capitalization denotes statutory language.

## Section 110.10 Use of this Manual

- a) Each school district, cooperative or 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



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can assign any number not listed, if the new description is within the proper category.

(Source: Amended at 13 Ill. Reg. 7610, effective May 4, 1989)

Section 110.20 Fund Accounting

a) Financial administration requires that each transaction be identified for administrative and accounting purposes. The first identification is by "fund" which is an independent fiscal and accounting entity, requiring its own set of books self-balancing accounts, and created in accordance with special regulations, restrictions, and limitations that earmark each fund for a specific activity or for attaining certain objectives (see Table A). Each fund must be accounted for so that the identity of its resources and obligations and its revenues and expenditures is continually maintained. The identification of the assets on the accounting records is sufficient to keep in the case of some federal programs which require separate bank accounts for cash.

b) The number of funds to be maintained by a particular LEA depends on the nature of its operations and on the number of tax levies rather than on the size of the LEA. Whenever a tax levy is authorized for a given purpose, a fund shall be established to insure proper legal accountability for the revenues and expenditures is required. This results in a minimum of two funds for every operating school district in Illinois: an Educational Fund and an Operations, Building and Maintenance Fund.

c) If the LEA filed a separate levy for municipal retirement and filed a levy for social security and retirement medicare only purposes, then the LEA must maintain a Municipal Retirement Fund Social Security Fund.

d) If taxes are levied to retire bond principal and to pay bond interest, and/or service charges thereon, then the LEA must maintain a Bond and Interest Fund for each outstanding bond issue. If pupils are transported at school district expense either to and from school or for other purposes, a Transportation Fund must be maintained. If bonds are sold to finance the construction of new buildings, a Site and Construction Fund must be maintained to account for the bond proceeds of each bond issue.

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g) If bonds are sold for a Working Cash Fund to be used to finance the operation of the school district, a separate fund must be created. This fund may also be created by the filing of a working cash tax levy.

h) If buildings are rented from the Capital Development Board, a Rent Fund must be maintained.

i) In addition to the funds, there are two self-balancing groups of accounts for maintaining records of capital assets and long-term liabilities. The Capital Assets Group of Accounts General Fixed Assets Account Group records all tangible fixed assets of the LEA including land, buildings, machinery, equipment, furniture and fixtures, regardless of which fund provided the cash at the time of purchase. The Long-Term Liabilities Group of Accounts General Long-Term Debt Account Group records all outstanding bonds of the LEA and the interest obligations for each bond issue generally showing scheduled payments by years or other long-term debt.

j) To designate the nine funds and two groups of accounts by symbol rather than using the full descriptions, this standardized numerical designation will be used as the code for this dimension.

1) 10 for Educational Fund

2) 20 for Operations, Building, and Maintenance Fund

3) 30 for Bond and Interest Fund

4) 40 for Transportation Fund

5) 50 for Municipal Retirement/Social Security Fund

6) 60 for Site and Construction Fund

7) 70 for Working Cash Fund

8) 80 for Rent Fund

9) 90 for Capital Improvements Fund

10) 98 for Capital Assets Group of Accounts General Fixed Assets Account Group

11) 99 for General Long-Term Debt Account Group Liabilities Group of Accounts



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- k) LEA's shall use funds appropriate to the legal requirements of their operations and code such funds in the fund dimension. For example, if fund 50 is not used because it is unnecessary to maintain a Municipal Retirement/Social Security Fund, Code 50 cannot be used to designate the Site and Construction Fund since 50 has already been (for the purpose of this dimension) assigned as the standard code for the Site and Construction Fund.

(Source: Amended at 13 Ill. Reg. 7610, effective May 4, 1989)

## Section 110.25 Transfer of Interest to Other Funds

INTEREST EARNED FROM THE VARIOUS FUNDS MAY BE TRANSFERRED TO OTHER FUNDS WHICH ARE DETERMINED TO BE IN NEED OF THE INTEREST INCOME UNLESS OTHERWISE RESTRICTED BY BOARD RESOLUTION. However, pursuant to Section 10-22.44 of The School Code (Ill. Rev. Stat. 1985 1987, ch. 122, par. 10-22.44), INTEREST EARNED ON FUNDS FOR THE PURPOSES OF ILLINOIS MUNICIPAL RETIREMENT UNDER THE PENSION CODE; TORT IMMUNITY UNDER THE LOCAL GOVERNMENTAL AND GOVERNMENTAL EMPLOYEES TORT IMMUNITY ACT; FIRE PREVENTION AND SAFETY; ENVIRONMENTAL AND ENERGY; AND CAPITAL IMPROVEMENTS MAY NOT BE TRANSFERRED. Interest earned on the Working Cash Fund may only be transferred to the Educational Fund, Transportation Fund, or the Operations, Building, and Maintenance Fund. ~~Interest earned on any bond proceeds must be earmarked for the purposes for which the bonds were issued or for payment of the principal and interest on those bonds. Money in the bond and interest account which is left over after a project has been completed, and the bonds have been paid in full, may be transferred to the Operations, Building, and Maintenance Fund, or the fund which bears the nearest relation to the purpose for which the bonds were issued, or if it is interest money, to the fund which is determined to be in most need of the funds.~~

(Source: Amended at 13 Ill. Reg. 7610, effective May 4, 1989)

## Section 110.30 Balance Sheet Accounting

There are three major groups of balance sheet accounts ~~in the balance sheet~~: assets, liabilities, and fund balance. All transactions must be recorded in the general ledger either individually or in summary form. Even though a majority will be recorded in more than one ledger, there are some which will be recorded in only the general ledger. This type of transaction requires a descriptor indicating the fund and the specific accounts to be affected.

(Source: Amended at 13 Ill. Reg. 7610, effective May 4, 1989)

## Section 110.40 Revenue Accounting

- a) Transactions to be recorded in the revenue ledger are those that represent the receipt of cash without creating a liability or

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without canceling an asset. For example, tax collections are revenues, but cash received from the sale of tax anticipation warrants is not a revenue since a concurrent obligation is incurred to repay at a later date. Revenues act to increase the fund balance, i.e., the equity of the fund. If the LEA is on a cash basis, revenues are recorded only when actually received. If the LEA is on an modified accrual basis, revenues are recorded when earned.

- b) It is important to make a distinction between the revenue of a fund and the revenue of the LEA as a whole. Revenue of a fund increases its assets and fund balance but may not, in each case, increase the total assets and fund balance of the LEA. A common example is the sale of school bonds, where the proceeds of the bonds sold are revenues to a fund (Site and Construction Fund); i.e., they increase the fund's assets and fund balance, but they do not increase the equity or fund balance of the LEA, and therefore are not revenues. ~~These are nonrevenue receipts for the LEA.~~ The issuance of the bonds, however, increases the liabilities and they are recorded in the General Long-Term Debt Account Group of Accounts as a credit.
- c) School system revenues are derived from ~~three major~~ these sources: local, state and, federal, and flow-through.
- 1) Revenue from local sources is the amount of money earned within the boundaries of the LEA and is available for its use (1000 Revenue). ~~Money collected by another governmental unit as an agent of the LEA in the same amount as collected (or less collection cost), is recorded as revenue from local sources. Shared revenue (revenue levied by another governmental unit, but shared in proportion to the amount collected within the LEA) is also recorded as revenue from local sources.~~
  - d) 2) Revenue from state sources is revenue from funds collected by the state and distributed to LEA's (3000 Revenue).
  - e) 3) Revenue from federal sources is revenue from funds collected by the federal government and distributed to LEA's. It is unimportant whether the funds are distributed directly to the LEA system by the federal government or through some intervening agency such as the state (4000 Revenue). ~~When a local or intermediate school system does not have a method for determining the pro-rata share of federal, state and other sources of revenue in a commingled grant, the distributing agency should provide this information to the local or intermediate agency.~~



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- 7) "Object" This dimension is used to describe the service or commodity obtained as a result of a specific expenditure. The eight object categories are identified in Table D of this Part Salaries, Employee Benefits, Purchased Services, Supplies and Materials, Capital Outlay, Other, Transfers, and Tuition. These eight broad categories are further subdivided into subobjects for more detail about the service or commodity acquired.
- 8) "Job Classification Activity" Activity assignment refers to a description of the activities assigned to a staff member. This is a dimension used for relating financial information to the various staff assignments so as to interrelate staff activities to a program and its cost.
- 9) "Term" Term is a division of the school year (the 12-month period of time denoting the beginning and ending dates for school accounting purposes) which may be divided into regular and summer terms, semesters, trimesters, or quarters.
- 10) "Subject Matter Area" This dimension describes a grouping of related subjects or units of subject matter under a heading such as English or Agriculture.
- 11) "Program" Program may be defined as a group of interdependent, closely-related services and/or activities progressing toward or contributing to a common objective or set of allied objectives. The program dimension provides the LEA the framework to classify expenditures by program to determine cost. As an example, to gather instructional program information, only direct costs are classified to the instructional function (classroom instructional costs only), and any other costs are classified as support services. For example, special education transportation costs are classified to a support service function (Transportation) even though these costs relate to the special education program. The program dimension allows agencies to charge program costs, instructional and support, directly to the benefiting program. Use of this dimension allows an LEA to classify support services to both programs and functions.

(Source: Amended at 13 Ill. Reg. 7610, effective May 4, 1989)

Section 110.80 Criteria for Cost Identification

There are certain criteria which shall to be followed in relating costs to programs and functional activities.

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- a) Costs easily identified with an activity, program, or function are considered Direct Expenses (costs). ~~Costs incurred for several different programs or costs~~ not readily identifiable with any specific area are considered Indirect Expenses.
- b) All these activities associated with teacher/pupil interactions are considered to be "Instruction" and are Direct Services; ~~all other activities are considered indirect services of "Instruction."~~ ~~Direct Expenses (costs) of Direct Services (Instruction) are recorded under "Instruction," and Direct Expenses for Indirect Services to "Instruction" are recorded under Supporting Services, or Community Services, or Non-Programmed Charges as applicable.~~
- c) Each function is a separate center for accumulating direct costs, ~~and various this indicates that~~ objects of expenditures are made for each function. ~~For example, Example:~~ an expenditure for the object "Salaries" might be applicable to various ~~be made for all~~ functional activities such as "Instruction" or "General Administration".

(Source: Amended at 13 Ill. Reg. 7610, effective May 4, 1989)

Section 110.70 Account Classification Summary

Table A explains the various funds that shall be used as appropriate by LEA's. The balance sheet accounts are presented in Table B. Table C presents the classifications and codes to be used for revenue transactions. Included in Table D are the dimensions and categories to be used for expenditure type transactions.

(Source: Amended at 13 Ill. Reg. 7610, effective May 4, 1989)

Section 110.80 Transaction Codes

- a) ~~Districts using computerized accounting systems shall use a transaction~~ Transaction codes (i.e., computer access codes) ~~in conjunction with the codes that are presented in the Tables A through D to~~ indicate the type of transaction involved.
- b) The following examples are codes that could be used for this purpose:

| Code | Transaction Type        |
|------|-------------------------|
| 1    | Balance Sheet (Table B) |
| 2    | Revenue (Table C)       |
| 3    | Expenditure (Table D)   |

(Source: Amended at 13 Ill. Reg. 7610, effective May 4, 1989)



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d) An auditor shall not be considered to be independent if the auditor or any member of the auditor's immediate family is a township or school treasurer or employee thereof, a member or employee of the board of education, or of the regional superintendent, or of the governing board that is responsible for the administration of the LEA that is being audited. (This includes LEA employees who serve in a nonadministrative capacity such as bookkeepers, treasurers, and custodians of funds.)

e) The auditor must ~~earily set forth the scope of the audit which shall conform to state that the audit was performed in accordance with generally accepted governmental auditing standards and be adequate for the expression of an unqualified opinion. Generally accepted governmental auditing standards means the standards for Auditing Governmental Organizations, Programs, Activities and Functions - Revised - 1981 Government Auditing Standards: Standards for Audit of Governmental Organizations, Programs, Activities and Functions (1988 Revision) published by the U.S. General Accounting Office~~ ~~amendments to these standards are incorporated by this rule. If a qualified opinion is unavoidable rendered, reasons for the qualifications are to be attached and explained in detail.~~

f) The Annual Financial Report form provided by the State Board of Education is designed to be used by both cash and modified accrual basis LEA's. Certain accounts provided for in the form are to be used only for modified accrual basis reporting systems. These accounts are clearly identified in order to avoid confusion. It is, however, necessary to indicate on the form the basis of accounting being used.

g) If a line is not provided on the above report to accommodate special data, do not insert the data or add a line. The data processing system used to process these forms is not programmed to accept such additions. Use "Other" accounts provided and attach supporting schedules which fully explain items reported under "Other." Reports with lines added are unacceptable.

h) If an LEA fails to file an annual financial report with the Superintendent of the Educational Service Region on or before October 15, or within the time extended, the Superintendent of the Educational Service Region has the responsibility of causing such an audit to be made and billing the LEA for the audit (Ill. Rev. Stat. 1985 1987, ch. 122, par. 3-7).

i) Failure of the State Board of Education to detect any deficiency in the report, or to call a deficiency to the attention of the LEA shall not in any way relieve the LEA and the independent auditor of their responsibility for such deficiency under Sections 3-7 and 3-15.1 of The School Code and this Part.

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Section 110.90 State Reporting Requirements

All school districts, cooperatives, and joint agreements, educational service centers, and vocational education regional delivery systems are required to use the program accounting system pursuant to Section 17-1 of The School Code (Ill. Rev. Stat. 1985 1987, ch. 122, par. 17-1). Budget forms and annual financial report forms provided by the State Board of Education are both to be completed annually by all school districts, cooperatives, and joint agreements, educational service centers, and vocational education regional systems. These forms are in the required program accounting format, using information in Tables A through D. These forms reflect the minimum state reporting requirements (for expenditures: one digit for fund, three four digits for function and one digit for object). The forms are set up in such a manner as to indicate where transactions may occur.

(Source: Amended at 13 Ill. Reg. 7610, effective May 4, 1989)

Section 110.110 Audit Requirements

a) Section 3-15.1 of The School Code requires that each school district and the administrator of a joint agreement shall cause AN ANNUAL FINANCIAL STATEMENT TO BE SUBMITTED ON FORMS PRESCRIBED BY THE STATE BOARD OF EDUCATION EXHIBITING THE FINANCIAL CONDITION OF THE PROGRAM ESTABLISHED BY THE SCHOOL DISTRICT OR PURSUANT TO THE JOINT AGREEMENT, FOR THE FISCAL YEAR ENDING ON THE IMMEDIATELY PRECEDING JUNE 30. Each educational service center shall also submit an annual financial statement meeting the requirements of Section 3-15.1 of The School Code and exhibiting the financial condition of the center for the fiscal year ending on the immediately preceding August 31.

b) The original and one copy of the annual financial statement report from school districts or governing boards that administer joint agreements shall be submitted to the Superintendent of the Educational Service Region on or before October 15, who shall send the original to the State Board of Education on or before November 15 annually. (A joint agreement is an agreement between or among two or more school districts to provide educational services jointly that such districts are authorized to provide individually.) Educational Service Centers shall send the original and one copy of the annual financial report to the State Board of Education by December 15 annually.

c) The report shall be prepared by an independent Certified Public Accountant, whose opinion and notes are to be inserted therein.



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- j) Failure to file an annual financial report could result in a loss of state monies to a LEA. The Superintendent of the Educational Service Region is authorized to restrict or deny state funds to LEA's failing to comply with the submission of reports on or before the appointed date (Ill. Rev. Stat. ~~1985~~ 1987, ch. 122, par. 2-3.24).
- k) The auditor must sign the "audit questionnaire" and/or the opinion letter. The LEA chief administrator, and in Cook County the township treasurer, must sign the annual financial report.

(Source: Amended at 13 Ill. Reg. 7610, effective May 4, 1989)

TABLE A EXPLANATION OF FUNDS

| "Code" | "Descriptor"   |
|--------|--|
| 10     | <p>"Educational Fund" (See Ill. Rev. Stat. <del>1985</del> 1987, ch. 122, par. 17-2) The greatest variety and the largest volume of transactions shall be recorded here because the Educational Fund covers transactions that are not specifically covered in another fund. Certain expenditures that must be charged to this fund include the direct costs of instructional, health and attendance services, lunch programs, all costs of administration (even those for buildings and grounds), and related insurance costs. Certain revenues that must be credited to this fund include educational tax levies, <u>tuition and textbook rentals, the athletic program, and lunch programs.</u></p> <p>The salaries of janitors, engineers, and other custodial employees, and all costs of fuel, lights, gas, water, telephone service, and custodial supplies and equipment shall be charged to this fund. The school board may provide, by resolution, to charge to the Operations, Building and Maintenance Fund all salaries of janitors, engineers, or other custodial employees and all costs of fuel, lights, gas, water, telephone service, and custodial supplies and equipment or any one or more of these items. (See Ill. Rev. Stat. 1987, ch. 122, par. 17-7.)</p> |
| 20     | <p>"Operations, Building and Maintenance Fund" (See Ill. Rev. Stat. <del>1985</del> 1987, ch. 122, <del>par. pars.</del> 17-2, 17-7) All costs of maintaining, improving, or repairing school buildings and property, renting buildings and property for school</p>  |

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- purposes, or for the payment of premiums for insurance on school buildings shall be charged to the Operations, Building and Maintenance Fund.
- 30 "Bond and Interest Fund" (See Ill. Rev. Stat. ~~1985~~ 1987, ch. 122, par. 19-2 et seq.) Bonds are generally issued to finance the construction of buildings and may be issued for other purposes. Taxes are levied to provide cash to retire these bonds and to pay the interest on them. To protect the bondholders, these tax collections must be accounted for in the Bond and Interest Fund. LEA's must maintain a separate bond and interest fund for each bond issue.
- 40 "Transportation Fund" (See Ill. Rev. Stat. ~~1985~~ 1987, ch. 122, ~~par. pars.~~ 17-2, 17-8) If an LEA pays for transporting pupils for any purpose, the expenditure must be charged to the Transportation Fund which must be created to record the expenditure even though there is no tax levied for transportation purposes. All costs of transportation, including the purchase of vehicles, are to be paid from this fund. Insurance on buses shall be recorded here, but insurance on bus garages must be recorded in the Operations, Building and Maintenance Fund. If an LEA pays for transporting pupils for any purpose, the Transportation Fund must be created. Costs of transportation, including the purchase of vehicles and insurance on buses, are to be paid from this fund. Moneys received for transportation purposes from any source must be deposited into this fund, except for the portion of state reimbursement applicable to other funds (e.g., utility costs from the Operations, Building and Maintenance Fund) as provided in Sec. 29-5 of The School Code (Ill. Rev. Stat. 1987, ch. 122, par. 29-5).
- 50 "Municipal Retirement/Social Security Fund" (See Ill. Rev. Stat. ~~1985~~ 1987, ch. 108 1/2, ~~par. pars.~~ 7-171, 21-110, 21-110.1) If a separate tax is levied for the purpose of providing resources for the LEA's share of social security contributions and retirement benefits for covered employees. A separate tax is levied for the purpose of providing resources for the LEA's share of social security and medicare only payments for covered employees. this fund shall be created. Payments made to the retirement system shall be charged to this fund. If a separate tax is these two taxes are not levied, the payments made to the retirement system shall be charged to the fund where the salaries are charged.
- 60 "Site and Construction Fund". All of the proceeds of each construction bond issue shall be placed in a Site and



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Construction Fund to separate these special moneys from operating moneys. The special moneys may be spent for the purposes specified in the bond indenture and on the ballot.

Expenditures which would ordinarily be charged to the Education Fund, but which may be charged to the Site and Construction Fund (unless paid before the Site and Construction Fund is created), include fidelity insurance, architect's fees, legal fees for title search on sites, fees for the legal opinion on the bonds, and other such administrative costs directly related to the construction project.

Expenditures which would ordinarily be charged to the Operations, Building, and Maintenance Fund, but which may be charged to the Site and Construction Fund (unless paid before the Site and Construction Fund is created), include the actual construction costs, builder's risk insurance, purchase of land and other site costs, landscaping, parking lots, sidewalks, utility connections, etc., and other items directly related to the construction project.

70

"Working Cash Fund" (See 111. Rev. Stat. 1985 1987, ch. 122, par. 20-1 et seq.) If a separate tax is levied for working cash purposes or if bonds are sold for this purpose, this fund shall be created. Cash available in this fund may be loaned to the Educational Fund; the Operations, Building, and Maintenance Fund; or the Transportation Fund in order that the use of tax anticipation warrants in these funds will be reduced or eliminated.

80

"Rent Fund" (See 111. Rev. Stat. 1985 1987, ch. 122, par. 35-23) When a tax is levied to provide revenue for paying rent to the State of Illinois Capital Development Board for a state-owned school building, the receipt of taxes shall be recorded in the Rent Fund. The payment of the rent shall be an expenditure of this fund.

90

"Capital Improvements Fund" (See 111. Rev. Stat. 1985 1987, ch. 122, par. 17-2.3) A Capital Improvements Fund shall be created when a tax is levied in accordance with Section 17-2 of the School Code (111. Rev. Stat. 1985 1987, ch. 122, par. 17-2). The moneys received from such levy shall be accumulated until spent for the capital improvements described in the resolution and on the ballot "General Fixed Assets Account Group" Records of physical assets which have a long-term (i.e., more than one year)

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## TABLE B DEFINITIONS OF BALANCE SHEET ACCOUNTS

## "Assets and Other Debits"

Assets and Other Debits include what is owned and other items not owned as of the date of the balance sheet but expected to become fully owned at some future date as well as other budgeting and offsetting accounts which normally have debit balances.

| "Code" | "Descriptor"  |
|--------|---|
| 100    | "Current Assets". Current Assets are cash or anything that can be readily converted into cash.  |
| 101    | "Cash" Currency, coin, checks, postal and express money orders, and bankers' drafts on hand, or on deposit, with an official or agent designated as custodian of cash and bank deposits.  |
| 102    | "Petty Cash" A sum of money set aside for the purpose of making change or immediate payments of comparatively small amounts, such as freight bills. No entries appear in this account except to open and close it, unless it is increased or decreased.<br><br>Paid invoices shall be held to substantiate expenditures from this fund. At the end of each month and periodically throughout the month, if necessary, the fund should be replenished to its original amount and charges made to the appropriate expenditure accounts for the amount replenished. At the end of the year, petty cash funds may be closed and included in Account 101; however, this is not required. |
| 103    | "Cash Change Funds" A sum of money set aside for the purpose of providing cash register change.   |
| 104    | "Cash with Fiscal Agent" Deposits with fiscal agents, such as commercial banks, for the payment of matured bonds and interest.  |
| 105    | "Imprest Fund" This fund is maintained in a bank and is established to provide for emergency disbursements for which the district wishes to issue a check, but because of the timing cannot pay through the regular disbursement procedure. The same procedure shall be   |

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followed for replenishing the account as that used for Petty Cash. The balance of the account may be returned to the district treasurer on or before June 30 of each year, but this is not required.

|     |  |
|-----|--|
| 110 | "Taxes Receivable" The uncollected portion of taxes which a school system or governmental unit has levied, including any interest or penalties which may be accrued. Separate accounts may be maintained on the basis of tax roll year and/or current and delinquent taxes.  |
| 111 | "Estimated Uncollectible Taxes (Credit)" A provision for that portion of taxes receivable which it is estimated will not be collected. The account is shown on the balance sheet as a deduction from the 110 Taxes Receivable account in order to arrive at the net amount of taxes receivable. Separate accounts may be maintained on the basis of tax roll year and/or delinquent taxes. |
| 112 | "Tax Liens Receivable" Legal claims against property which have been exercised because of non-payment of delinquent taxes, interest, and penalties. The account includes delinquent taxes, interest, and penalties receivable up to the date the lien becomes effective plus the cost of holding the sale.   |
| 113 | "Estimated Uncollectible Tax Liens (Credit)" A provision for that portion of tax liens receivable which it is estimated will not be collected. The account is shown on the balance sheet as a deduction from the 112 Tax Liens Receivable amount in order to arrive at the net amount of tax liens receivable.   |
| 120 | "Accounts Receivable" Amounts owing on an open account from private persons, firms, or corporations for goods and services furnished by a LEA (but not including amounts due from other funds or from other governmental units). Although taxes receivable are covered by this term, they shall be recorded and reported separately in the Taxes Receivable account.                       |
| 121 | "Bond Proceeds Receivable" Amounts receivable from the sale of bonds.  |
| 122 | "Loans Receivable" Amounts which have been loaned to persons or organizations, including notes taken as security for such loans, where permitted by statutory authority.   |



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- 152 "Loan to Operations, Building, and Maintenance Fund" An asset account used to record a loan by the Educational Fund; Transportation Fund; or Working Cash Fund; to the Operations, Building, and Maintenance Fund.
- 153 "Loan to Transportation Fund" An asset account used to record a loan by the Educational Fund; Operations, Building, and Maintenance Fund or Working Cash Fund to the Transportation Fund.
- 162 "Interest Receivable on Investments" Amounts of interest receivable on investments, ~~exclusive of interest purchased--interest-purchased-should-be-shown-in-a-separate-account.~~
- 163 "Accrued Interest on Investments Purchased" Interest accrued on investments between the last interest payment date and date of purchase. The account shall be carried as an asset until the first interest payment date after the date of purchase. At that time an entry shall be made, debiting Account 101 - Cash, and crediting Account 163 - Accrued Interest on Investments purchased for the amount of interest purchased.
- 170 "Inventory" The cost of supplies and equipment on hand not yet distributed to requisitioning units.
- 171 "Inventories for Resale" The value of goods held by an LEA for resale rather than for use in its own operations. The cost of all materials and other expense incurred in the building of vocational projects for sale shall be debited here and reflected as an asset in the Educational Fund. When the project is sold, this account shall be credited for an amount equal to the cost. Any profit or loss on the project shall be charged to the proper revenue or expense account.
- 180 "Investments" Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The account does not include fixed assets used in LEA operations. Separate accounts for each category of investments may be maintained.
- 181 "Unamortized Premiums on Investments" The excess of the amount paid for securities over the face value

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- 131 "Due From Educational Fund" Amounts owed by the Educational Fund to another fund in the same LEA for goods sold or services rendered, and excluding Interfund Loans.
- 132 "Due from Operations, Building, and Maintenance Fund" Amounts owed by the Operations, Building, and Maintenance Fund to another fund in the same LEA for goods sold or services rendered and excluding Interfund Loans.
- 133 "Due from Transportation Fund" Amounts owed by the Transportation Fund to another fund in the same LEA for goods sold or services rendered and excluding Interfund Loans.
- 134 "Due from Site and Construction Fund" Amounts owed by the Site and Construction Fund to another fund in the same LEA for goods sold or services rendered and excluding Interfund Loans.
- 135 "Due from Capital Improvements Fund" Amounts owed by the Capital Improvements Fund to another fund in the same LEA for goods sold or services rendered and excluding Interfund Loans.
- 140 "Due from Other Governmental Units" 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 services rendered by the reporting unit for another government. It is recommended that separate accounts be maintained for each receivable.
- 141 "Estimated Uncollectible Claim from Other Governmental Unit (Credit)" A provision for that portion of money due from other governmental units which is estimated will not be collected. This account is shown on the balance sheet as a deduction from the 140 account (Due from Other Governmental Units) in order to arrive at the net amount if due from other governmental unit.
- 151 "Loan to Educational Fund" An asset account used to record a loan by the Operations, Building, and Maintenance Fund; Transportation Fund; or Working Cash Fund to the Educational Fund.



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which has not yet been amortized. Use of this account is normally restricted to long-term investments.

- 182 "Unamortized Discounts on Investments (Credit)" The excess of the face value of securities over the amount paid for them which has not yet been written off. Use of this account is normally restricted to long-term investments.
- 191 "Deposits" Funds deposited by the LEA as a prerequisite to receiving services and/or goods. Deposits differ from prepaid expenses in that deposits are partial payments made prior to receiving services and/or goods, while prepaid expenses are commonly total payment made within one fiscal year for services to be received in one or more fiscal years.
- 192 "Prepaid Expenses" 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. Examples of prepaid expenses are prepaid rent, prepaid interest, and unexpired insurance premiums. An example of a deferred charge is unamortized discounts on bonds sold.
- 193 "Unamortized Discounts on Bonds Sold" That portion of the excess of the face value of bonds over the amount received from their sale which remains to be written off periodically over the life of the bonds.
- 194 "Other Accrued Revenue" Accrued revenue that is not provided for elsewhere.
- 199 "Other Current Assets" Current assets not provided for elsewhere.
- 200 "General Fixed Assets" General Fixed Assets are those assets which the LEA intends to hold or continue in use over a long period (i.e., more than one year) of time.
- 201 "Land" A fixed asset account which reflects the acquisition value of land owned by a LEA. 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 which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account shall reflect its appraised value at time of acquisition.

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- 202 "Buildings" A fixed asset account which shall reflect the acquisition value of permanent structures or major improvements to existing permanent structures used to house persons and property owned by the LEA. If buildings are purchased or constructed, this account shall include the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account shall reflect their appraised value at time of acquisition.
- 203 "Improvements Other Than Buildings" A fixed asset account which shall reflect the acquisition value of permanent improvements, other than buildings, which add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutters, tunnels, and bridges. If the improvements are purchased or constructed, this account shall contain the purchase or contract price. If improvements are obtained by gift, it shall reflect the appraised value at time of acquisition.
- 204 "Equipment Other Than Transportation" Tangible property of a more or less permanent nature, other than land, buildings, or improvements thereto, which is useful in carrying on operations. Examples are machinery, tools, trucks, cars, furniture, and furnishings.
- 205 "Construction in Progress" The cost of construction work undertaken but not yet completed.
- 206 "Transportation Equipment" Tangible property of a more or less permanent nature, other than land, buildings, or improvements thereto, which is used for transporting pupils.
- 300 "Budgeting Accounts and Other Debits" Budgeting Accounts and Other Debits shall include budgeted amounts and their status as related to expenditures and encumbrances as well as items which are offsetting accounts and which normally have debit balances.
- 301 "Estimated Revenues" The amount of revenues estimated to be received or to become receivable during the fiscal period. At the end of the fiscal period, the account shall be closed out and will not appear in a balance sheet prepared at the close of the fiscal period.



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issued according to Section 18-18 of The School Code (Ill. Rev. Stat. ~~1985~~ 1987, ch. 122, par. 18-18).

- 411 "Due to Educational Fund" Amounts owed to the Educational Fund by another Fund in the same LEA for goods sold or services rendered, excluding Interfund Loans.
- 412 "Due to Operations, Building, and Maintenance Fund" Amounts owed to the Operations, Building, and Maintenance Fund by another Fund in the same LEA for goods sold or services rendered, excluding Interfund Loans.
- 413 "Due to Transportation Fund" Amounts owed to the Transportation Fund by another fund in the same LEA for goods sold or services rendered, excluding Interfund Loans.
- 414 "Due to Site and Construction Fund" Amounts owed to the Site and Construction Fund by another Fund in the same LEA for goods sold or services rendered, excluding Interfund Loans.
- 415 "Due to Capital Improvements Fund" Amounts owed to the Capital Improvement Fund by another Fund in the same LEA for goods sold or services rendered, excluding Interfund Loans.
- 420 "Due to Other Governmental Units" Amounts owed by the reporting LEA to the named governmental unit. It is recommended that separate accounts be maintained for each interagency account payable.
- 431 "Loan from Educational Fund" A liability account used to record a loan from the Educational Fund to the Operations, Building, and Maintenance Fund or Transportation Fund.
- 432 "Loan from Operations, Building, and Maintenance Fund" A liability account used to record a loan from the Operations, Building, and Maintenance Fund to the Educational Fund or Transportation Fund.
- 433 "Loan from Transportation Fund" A liability account used to record a loan from the Transportation Fund to the Educational Fund or the Operations, Building and Maintenance Fund.

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- 434 "Loan from Working Cash Fund" A liability account used to record a loan from the Working Cash Fund to the Educational Fund; Operations, Building, and Maintenance Fund; or Transportation Fund.
- 441 "~~Matured Bonds Payable" Bonds which have reached or passed their maturity date but which remain unpaid, or~~  
~~or modified accrual will include payments due within one year.~~"
- 442 "~~Matured Interest Payable" Interest on bonds which have reached the maturity date but which remain unpaid, or~~  
~~or modified accrual will include payments due within one year.~~"
- 451 "Teachers' Pension Payable" Teachers' pension deductions withheld from salaries of employees who participate in the Illinois Teachers' Retirement System.
- 452 "Federal Withholding Tax Payable" Federal income taxes withheld from employees' salaries.
- 453 "State Withholding Tax Payable" State income taxes withheld from employees' salaries.
- 454 "Municipal Retirement Payable" Municipal retirement deductions withheld from salaries of employees who participate in the Illinois Municipal Retirement System.
- 455 "Annuities Payable" Annuity deductions withheld from employees' salaries.
- 456 "Employee Insurance Payable" Insurance deductions withheld from employees' salaries.
- 457 "Federal Insurance Contribution Act Payable" FICA (Social Security) deductions withheld from employees' salaries.
- 458 "Medicare Only Payable" Medicare only deductions withheld from employees' salaries."
- 459 "Other Payroll Deductions Payable" Other deductions withheld from employees' salaries.
- 461 "Accrued Expenses" Expenses incurred during the current accounting period but which are not payable.



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until a subsequent accounting period. Examples of accrued expenses are accrued salaries, accrued tuition expense, accrued interest, and accrued rent.

471 "Deposits" Liability for deposits received as a prerequisite to providing or receiving services and/or goods.

472 "Due to Fiscal Agent" Amounts due to fiscal agents, such as commercial banks, for servicing an LEA's maturing indebtedness.

473 "Unamortized Premiums on Bonds Sold" An account which represents that portion of the excess of bond proceeds over par value and which remains to be amortized over the remaining life of such bonds.

474 "Deferred Revenues" Liability accounts that represent assets receivable or collected before they are recognized as revenue.

480 "Due to Activity Fund Organizations" A liability account that represents assets held by an LEA as an agent for activity fund organizations (An Agency fiduciary fund).

499 "Other Current Liabilities" Other current liabilities not provided for elsewhere.

500 "Long-Term Liabilities" Long-term liabilities are debts which a school district plans to hold for a long period (i.e., more than one year) of time.

501 "Bonds Payable" The face value of bonds issued and outstanding.

599 "Other Long-Term Liabilities" Other long-term liabilities not provided for elsewhere.

600 "Budgeting Accounts and Other Credits" These categories represent accounts which reflect budgeted amounts and their status as related to expenditures and encumbrances as well as offsetting accounts which normally have credit balances.

601 "Appropriations" This account records authorizations granted by the legislative body to make expenditures and to incur obligations for specific purposes. This



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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 revenues for the period over its liabilities, reserves, and appropriations for the period.

705 "Investment in General Fixed Assets" An account in the General Fixed Assets Account Group which represents the LEA equity in general fixed assets.

(Source: Amended at 13 Ill. Reg. 7610, effective May 4, 1989)

TABLE C DEFINITIONS OF REVENUE CLASSIFICATIONS

| "Code" | "Descriptor"  |
|--------|---|
| 1000   | Revenue From Local Sources  |
| 1100   | Ad Valorem Taxes levied by school system.   |
| 1110   | "General Levies" Taxes received from the general levy for each fund authorized as follows:<br><br>"Educational Fund" - Sections 17-2 and 17-3 of The School Code (Ill. Rev. Stat. 1985 <u>1987</u> , ch. 122, pars. 17-2 and 17-3).<br><br>"Operations, Building and Maintenance Fund" - Sections 17-2 and 17-5 of The School Code (Ill. Rev. Stat. 1985 <u>1987</u> , ch. 122, pars. 17-2 and 17-5).<br><br>"Bond and Interest Fund" - Sections 17-2.11a, 17-12, 19-7, 19-22, and 19-30 of The School Code (Ill. Rev. Stat. 1985 <u>1987</u> , ch. 122, pars. 17-2.11a, 17-12, 19-7, 19-22, and 19-30).<br><br>"Transportation Fund" - Sections 17-2 and 17-4 of The School Code (Ill. Rev. Stat. 1985 <u>1987</u> , c. 122, pars. 17-2 and 17-4).<br><br>"Municipal Retirement/Social Security Fund" - Illinois Revised Statutes, 1985, Chapter 108-1/2 Article 22, Paragraph 403 Section 22-403 of the Illinois Pension Code for Municipal Retirement purposes only (Ill. Rev. Stat. 1985 <u>1987</u> , ch. 108 1/2, par. 22-403).<br><br>"Working Cash Fund" - Section 20-3 of The School Code (Ill. Rev. Stat. 1985 <u>1987</u> , ch. 122, par. 20-3). |

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"Rent Fund" - Sections 35-23 and 35-24 of The School Code (Ill. Rev. Stat. 1985 1987, ch. 122, pars. 35-23 and 35-24).

"Capital Improvements Fund" - Section 17-2 of The School Code (Ill. Rev. Stat. 1985 1987, ch. 122, par. 17-2).

1111 "Current Year Levy" Taxes received from the general levy for the current year. For example:

During Fiscal Year 1979, record taxes received from the 1978 levy.

During Fiscal Year 1980, record taxes received from the 1979 levy.

During Fiscal Year 1981, record taxes received from the 1980 levy.

1112 "First Prior Year Levy" Taxes received from the general levy for the first prior year. For example:

During Fiscal Year 1979, record taxes received from the 1977 levy.

During Fiscal Year 1980, record taxes received from the 1978 levy.

During Fiscal Year 1981, record taxes received from the 1979 levy.

1113 "Other Prior Years' Levies" Taxes received from the general levy for all other prior years. For example:

During Fiscal Year 1979, record taxes received from the 1976 levy.

During Fiscal Year 1980, record taxes received from the 1977 levy.

During Fiscal Year 1981, record taxes received from the 1978 levy.

AGENCY NOTE:--The examples given above for current, first prior, and other years' levies are also applicable to their respective counterparts through number 1173 below.



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"Social Security/Medicare Only Levy" Taxes received from the levy for the employer's share of Social Security taxes and the employer's share of Medicare Only payments (Ill. Rev. Stat. 1987, ch. 108 1/2, pars. 21-110 and 21-110.1).

1151 "Current Year Levy"

1152 "First Prior Year Levy"

1153 "Other Prior Years' Levies"

1160 "Area Vocational Construction Levies Levy" Taxes received from the levy for area vocational construction purposes as authorized in Section 17-2.4 of The School Code (Ill. Rev. Stat. 1985 1987, ch. 122, par. 17-2.4).

1161 "Current Year Levy" taxes received from the levy for area vocational construction purposes for the current year

1162 "First Prior Year Levy" taxes received from the levy for area vocational construction purposes for the first prior year

1163 "Other Prior Years' Levies" taxes received from the levy for area vocational construction purposes for all other prior years

1170 "Summer School Levies Levy" Taxes received from the levy for summer school purposes as authorized in Section 17-2 of The School Code (Ill. Rev. Stat. 1985 1987, ch. 122, par. 17-2).

1171 "Current Year Levy" taxes received from the levy for summer school purposes for the current year

1172 "First Prior Year Levy" taxes received from the levy for summer school purposes for the first prior year

1173 "Other Prior Years' Levies" taxes received from the levy for summer school purposes for all other prior years

1190 "Other Tax Levies" Taxes received from other tax levies not provided for herein.

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"Tort Immunity Levy" Taxes received from the levy for tort immunity purposes as authorized by the Illinois Revised Statutes, 1985, Chapter 85, Article 9, paragraph 107 (Ill Rev. Stat. 1985 1987, ch. 85, par. 9-107).

1121 "Current Year Levy" taxes received from the levy for tort immunity purposes for the current year

1122 "First Prior Year Levy" taxes received from the levy for tort immunity purposes for the first prior year

1123 "Other Prior Years' Levies" taxes received from the levy for tort immunity purposes for all other prior years

1130 "Fire Prevention, Safety, Environmental and Energy Conservation Levy" Taxes received from the levy for fire prevention and safety purposes as authorized in Section 17-2.11 of The School Code (Ill. Rev. Stat. 1985 1987, ch. 122, par. 17-2.11).

1131 "Current Year Levy" taxes received from the levy for fire prevention and safety purposes for the current year

1132 "First Prior Year Levy" taxes received from the levy for fire prevention and safety purposes for the first prior year

1133 "Other Prior Years' Levies" taxes received from the levy for fire prevention and safety purposes for all other prior years

1140 "Special Education Levies Levy" Taxes received from the levy for special education as authorized in Section 17-2.2a of The School Code (Ill. Rev. Stat. 1985 1987, ch. 122, par. 17-2.2a).

1141 "Current Year Levy" taxes received from the levy for special education purposes for the current year

1142 "First Prior Year Levy" taxes received from the levy for special education purposes for the first prior year

1143 "Other Prior Years' Levies" taxes received from the levy for special education purposes for all other prior years



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- 1191 "Current Year Levy" ~~Taxes received from other tax levies for the current year.~~
- 1192 "First Prior Year Levy" ~~Taxes received from other tax levies for the first prior year.~~
- 1193 "Other Prior Years' Levies" ~~Taxes received from other tax levies for all other prior years.~~
- 1200 "Payments in Lieu of Taxes"
- 1210 "Mobile Home Privilege Tax"
- 1220 "Payments from Local Housing Authority"
- 1230 "Corporate Personal Property Replacement Tax" Amounts received from tax revenues that replace the revenue lost as the result of abolition of ad valorem personal property taxes pursuant to Article IX, Section 5(c) of the Constitution of the State of Illinois. Revenues must first be applied to the Bond and Interest Fund (for bonds sold before 1-1-79) and the Municipal Retirement Fund to replace the lost tax revenues. Revenues may be deposited into any other funds (any fund other than the Site and Construction Fund), after satisfying the two liens.
- 1290 "Other Payments in Lieu of Taxes"
- 1300 "Tuition" Assessment amounts received from: pupils, their parents, and welfare agencies; private sources; and other LEAs for education provided in the local education agency; and private sources (Others). (Paying LEAs: See function 4100 categories, object 800 for applicable expenditure account numbers.)
- 1310 "Regular Day School Tuition" Amounts received for pupils attending the regular day schools in the local education agency as authorized in Section 10-20.12a of The School Code (Ill. Rev. Stat. 1985 1987, ch. 122, par. 10-20.12a).
- 1311 "Regular Tuition From Pupils or Parents" ~~Amounts received from pupils, parents, or welfare agencies for regular day school tuition.~~
- 1312 "Regular Tuition From Other Districts LEAs" ~~Amounts received from other LEAs for regular day school tuition.~~

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- 1313 "Regular Tuition From Private Other Sources" ~~Amounts received from private sources for regular day school tuition.~~
- 1320 "Summer School Tuition" Amounts received for pupils attending summer school.
- 1321 "Summer School Tuition From Pupils or Parents" ~~Amounts received from pupils, parents, or welfare agencies for summer school tuition.~~
- 1322 "Summer School Tuition From Other Districts LEAs" ~~Amounts received from other LEAs for summer school tuition.~~
- 1323 "Summer School Tuition From Private Other Sources" ~~Amounts received from private sources for summer school tuition.~~
- 1330 "Vocational Educational Tuition" Amounts received from for pupils, parents, welfare agencies, private sources, or other LEAs for attending vocational education programs.
- 1331 "Vocational Tuition From Pupils or Parents" ~~Amounts received from pupils, parents, welfare agencies for area vocational education tuition.~~
- 1332 "Vocational Tuition From Other Districts LEAs" ~~Amounts received from other LEAs for area vocational education tuition.~~
- 1333 "Vocational Tuition From Private Other Sources" ~~Amounts received from private sources for area vocational education tuition.~~
- 1340 "Special Education Tuition" Amounts received from for pupils, parents, welfare agencies, private sources, or other LEAs for attending special education programs.
- 1341 "Special Education Tuition From Pupils or Parents" ~~Amounts received from pupils or parents for special education tuition.~~
- 1342 "Special Education Tuition From Other Districts LEAs" ~~Amounts received from other LEAs for special education tuition.~~



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| 1413 | "Regular Education Tuition from Private Sources" amounts received from private sources to transport pupils to and from regular day schools  |
| 1415 | "Regular Transportation Fees from Pupils/Co-curricular Activities" amounts received from pupils to transport pupils to and from regular day schools   |
| 1420 | "Summer School Transportation Fees" amounts received from pupils, parents, welfare agencies, private sources, and other LEAs for transporting pupils to and from school and school activities as authorized in Article 29 of The School Code (Ill. Rev. Stat. 1987, Ch. 122, par. 29-1 et seq.). (Paying LEAs: See function 4100 categories, object 300 category for applicable expenditure account numbers.) |
| 1421 | "Summer School Transportation Fees from Pupils or Parents" amounts received from pupils or parents to transport pupils to and from summer school  |
| 1422 | "Summer School Transportation Fees from Other Districts LEAs" amounts received from other LEAs to transport pupils to and from summer school  |
| 1423 | "Summer School Transportation Fees from Private Other Sources" amounts received from private sources to transport pupils to and from summer school  |
| 1430 | "Area Vocational Education Transportation Fees" amounts received from pupils, parents, welfare agencies, private sources, or other LEAs to transport pupils to and from Area Vocational school classes.   |
| 1431 | "Vocational Transportation Fees from Pupils or Parents" amounts received from pupils or parents to transport pupils to and from Area Vocational school  |
| 1432 | "Vocational Transportation Fees from Other Districts LEAs" amounts received from other LEAs to transport pupils to and from Area Vocational school  |
| 1433 | "Vocational Transportation Fees from Private Other Sources" amounts received from private sources to transport pupils to and from Area Vocational school  |
| 1440 | "Special Education Transportation Fees" amounts received from pupils, parents, welfare agencies, private sources, or other LEAs to transport pupils to and from regular day school and school activities.   |

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| 1343 | "Special Education Tuition from Private Other Sources" amounts received from private sources for special education   |
| 1350 | "Adult/Continuing Education Tuition" amounts received for pupils attending adult/continuing education schools in the LEA.  |
| 1351 | "Adult Tuition from Pupils or Parents" amounts received from pupils, parents, welfare agencies, private sources, and other LEAs for transporting pupils to and from school and school activities as authorized in Article 29 of The School Code (Ill. Rev. Stat. 1987, Ch. 122, par. 29-1 et seq.). (Paying LEAs: See function 4100 categories, object 300 category for applicable expenditure account numbers.) |
| 1352 | "Adult Tuition from Other Districts LEAs" amounts received from other LEAs as tuition for adult/continuing education schools   |
| 1353 | "Adult Tuition from Private Other Sources" amounts received from private sources for adult/continuing education  |
| 1400 | "Transportation Fees" amounts received for from pupils, their parents, welfare agencies, private sources, and other LEAs for transporting pupils to and from school and school activities as authorized in Article 29 of The School Code (Ill. Rev. Stat. 1987, Ch. 122, par. 29-1 et seq.). (Paying LEAs: See function 4100 categories, object 300 category for applicable expenditure account numbers.)        |
| 1410 | "Regular Day School Transportation Fees" amounts received from pupils, parents, welfare agencies, private sources, or other LEAs for transporting pupils to and from regular day school and school activities.   |
| 1411 | "Regular Transportation Fees from Pupils or Parents" amounts received from pupils or parents to transport pupils to and from regular day school and school activities  |
| 1412 | "Regular Transportation Fees from Other Districts LEAs" amounts received from other LEAs to transport pupils to and from regular day school and school activities  |



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- private sources, or other LEAs to transport pupils to and from Special Education school programs.
- 1441 "Special Education Transportation Fees From Pupils or Parents" Amounts received from pupils or parents to transport pupils to and from Special Education school programs.
- 1442 "Special Education Transportation Fees From Other Districts LEAs" Amounts received from other LEAs to transport pupils to and from Special Education school programs.
- 1443 "Special Education Transportation Fees From Private Other Sources" Amounts received from private sources to transport pupils to and from Special Education School.
- 1450 "Adult/Continuing Education Transportation Fees" Amounts received from pupils, parents, welfare agencies, private sources, or other LEAs to transport pupils to and from Adult/Continuing Education school programs.
- 1451 "Adult Transportation Fees From Pupils or Parents" Amounts received from pupils or parents to transport pupils to and from Adult/Continuing Education school programs.
- 1452 "Adult Transportation Fees From Other Districts LEAs" Amounts received from other LEAs to transport pupils to and from Adult/Continuing Education school programs.
- 1453 "Adult Transportation Fees From Private Other Sources" Amounts received from private sources to transport pupils to and from Adult/Continuing Education school programs.
- 1500 "Earnings on Investments" Revenue from holdings invested for earnings purposes.
- 1510 "Interest on Investments" Interest received on short-term or long-term temporary or permanent investments in United States Treasury Bills, notes, bonds; savings accounts; time certificates of deposit; notes; mortgages; or other interest-bearing obligations.
- 1520 "Gain or Loss on Sale of Investments" Gains or losses realized from the sale of bonds. Gains represent the excess of the sales proceeds over cost or other basis as of the date of sale (cost less amortization of premium in the case of long-term bonds purchased at a

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- premium over par value or cost plus amortization of discount on long-term bonds purchased at a discount under par value). Gains realized from sale of U. S. Treasury bills represent income and should be credited to account 1510 above.
- Losses represent the excess of the cost or other basis at date of sale (as described above) over the sales proceeds.
- 1600 "Food Services" Amounts received for dispensing food to pupils and adults.
- 1610 "Sales to Pupils" Amounts received from pupils for sale of food products and services. Better financial control, analysis and reporting for federal and state reimbursements can be obtained by maintaining separate accounts by type of sale. Use of this account is required for federal reimbursement purposes.
- 1611 "Sales to Pupils - Lunch"
- 1612 "Sales to Pupils - Breakfast"
- 1613 "Sales to Pupils - A la Carte"
- 1614 "Sales to Pupils - Other"
- 1620 "Sales to Adults" Amounts received from adults for sale of food products and services is recorded here. Regular meals or food products sold to staff can be segregated from special dinners and affairs for special purposes by maintaining separate accounts.
- 1690 "Other Food Service Revenue" Amounts received from local sources for other food service activities.
- 1700 "Pupil Activities" Amounts received from school sponsored activities.
- 1710 "Admissions" Amounts received from patrons of a school sponsored activity.
- 1711 "Athletic" Amounts received from school sponsored athletic events.
- 1719 "Other" Amounts received from admissions to all other school sponsored events except athletics.



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# HISTORY

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accounting, cleaning, consulting, guidance, etc.  
(Paying LEAs: See function 4100 categories, object 300  
and object 600 categories for applicable expenditure  
account numbers.)

- 1950 "Refund of Prior Years' Expenditures" Amounts received in refund of an expenditure charged to a prior fiscal year's budget. A refund of an expenditure made in the same fiscal year's budget may be recorded in the appropriate expenditure account as a reduction of the expenditure.
- 1960 "Transfer From Other Funds"--Amounts received unconditionally from another fund without expectation of repayment.
- 1961 "Permanent Transfer From Bond and Interest Fund"--The transfer when bonds are paid in full and excess monies remain as authorized in Section 19-4 of The School Code (Ill. Rev. Stat. 1985, ch. 122, par. 19-4).
- 1962 "Permanent Transfer From Working Cash Fund"--The transfer to the Educational Fund when the Working Cash Fund is abolished as authorized in Section 20-8 of The School Code (Ill. Rev. Stat. 1985, ch. 122, par. 20-8).
- 1963 "Permanent Transfer of Interest From Working Cash Fund"--The permanent transfer of interest to the Educational Fund; the Operations, Building, and Maintenance Fund or the Transportation Fund from the Working Cash Fund as authorized in Section 20-5 of The School Code (Ill. Rev. Stat. 1985, ch. 122, par. 20-5).
- 1964 "Permanent Transfer from Educational Fund"--The permanent transfer to the Operations, Building, and Maintenance Fund of monies in restricted amounts by districts meeting certain conditions as authorized in Section 17-2A of The School Code (Ill. Rev. Stat. 1985, ch. 122, par. 17-2A).
- 1965 "Permanent Transfer of Interest"--The permanent transfer of interest, as authorized in Section 10-22.44 of The School Code (Ill. Rev. Stat. 1985, ch. 122, par. 10-22.44).
- 1970 "Sale of Bonds"--All amounts received from the sale of bonds.

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- 1971 "Principal on Bonds Sold"--Amounts received as principal from the sale of bonds.
- 1972 "Premium on Bonds Sold"--Amounts received as premiums from the sale of bonds.
- 1973 "Accrued Interest on Bonds Sold"--Amounts received as accrued interest from the sale of bonds. When bonds are sold at a date later than the nominal issue date of the bonds, the selling price often includes, in addition to the principal of the bonds, an amount representing the interest that has accrued on the bonds since the nominal issue date. This excess over the principal may be credited to this account in the Bond and Interest Fund or the Site and Construction Fund.
- 1980 "Flow-Through and/or Mini-grants From Other LEAs or Joint Agreements"--Amounts received from other LEAs or joint agreements representing funds to be used for flow-through and/or mini-grant projects.
- 1990 "Other" Amounts received from local sources not provided for elsewhere.
- 1991 "Payment From Other Districts" Amounts representing a district's share for Special Education or Vocational Education Buildings.
- 1992 "Sale of Vocational Projects" Amounts representing gain from the sale of vocational projects.
- 1993 "Local Fees" Amounts assessed or received from local sources for district programs (example: driver education fees).
- 1999 "Other" Amounts received from local sources that are not provided for otherwise in the 1000 through 1992 series of accounts.
- 2000 "Revenue From Intermediate Sources"--Amounts contributed by an intermediate unit or a political subdivision. Payments made by the Superintendent of an Educational Service Region to LEAs for various state and federal aids, and payments from joint agreements or other LEAs are not included in this category.
- Flow-through Revenue from One LEA to Another LEA



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3211 "Regular" Amounts received from the state for a portion of the cost of transporting regular students as authorized in Section 29-5 of the School Code (111. Rev. Stat. 1985 1987, ch. 122, par. 29-5).

3212 "Special Education" Amounts received from the state for a portion of the cost of transporting Special Education students as authorized in Sections 14-7.02 and 14-13.01 of the School Code (111. Rev. Stat. 1985 1987, ch. 122, pars. 14-7.02 and 14-13.01).

3213 "Vocational Education" Amounts received from the state for a portion of the cost of transporting Vocational Education students as authorized in Section 29-5 of the School Code (111. Rev. Stat. 1985 1987, ch. 122, par. 29-5).

3220 "Instructional Program Aid" Amounts received from the state for Instructional Program Aid.

3221 "Driver Education" Amounts received from the state representing reimbursement for Driver Education as authorized in Sections 27-24.3 and 27-24.4 of the School Code (111. Rev. Stat. 1985 1987, ch. 122, pars. 27-24.3 and 27-24.4).

3222 "Special Education" Amounts received from the state representing reimbursement for Special Education as authorized in Article 14 of the School Code (111. Rev. Stat. 1985 1987, ch. 122, par. 14-13.01 and 14-13.02).

3223 "Summer School" Amounts received from the state representing reimbursement for summer school as authorized in Sections 2-3.61 and 18-8 of the School Code (111. Rev. Stat. 1985 1987, ch. 122, pars. 2-3.61 and 18-8).

3224 "Bilingual Education" Amounts received from the state representing reimbursement for Bilingual Education as authorized in Sections 2-3.39, 10-22.38a and Article 14C of the School Code (111. Rev. Stat. 1985 1987, ch. 122, pars. 2-3.39, 10-22.38a and 14C-1 et seq.).

3225 "Vocational Education-Regulatory-Part-B State General Revenue Formula" Amounts received from the state representing reimbursement for Vocational Education for transportation of this reimbursement represents the state's portion of the transportation reimbursement in accordance with local transportation.

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Payments one LEA makes to another LEA representing mini-grant projects and flow-through grants-in-aid to be used for specific grant-related purposes. (Paying LEAs: See function 4100 categories, object 700 categories for applicable expenditure account numbers.) LEAs include any school districts; any joint agreements, such as special education centers or area vocational centers; vocational education regional delivery systems; and educational service centers. The Educational Service Region (ESR) is not an LEA for the purposes of this definition; any revenue received from the ESR is a direct payment to the LEA.

2100 "Flow-through Revenue from State Sources" These state revenues can be further subdivided to account for individual grants.

2200 "Flow-through Revenue from Federal Sources" These federal revenues can be further subdivided to account for individual grants.

3000 Revenue from State Sources

3100 "Unrestricted Grants-In-Aid" Amounts received as grants by the LEA which can be used without restriction for any legal purpose desired by the LEA.

3110 "General State Aid" Amounts received from the state for the general apportionment (flat grant) and the equalization portions of General State Aid as authorized in Section 18-8 of the School Code (111. Rev. Stat. 1985 1987, ch. 122, par. 18-8).

3120 "Supplementary State Aid" Amounts received from the state including tax amnesty monies or Supplementary State Aid for new districts (formed by the consolidation of previously existing districts) as authorized in Sections 18-8A2 18-8(A)(5)(m), 18-8.2, and 18-8.3 of the School Code (111. Rev. Stat. 1985 1987, ch. 122, pars. 18-8A2 18-8(A)(5)(m), 18-8.2 and 18-8.3).

3200 "Restricted Grants-In-Aid" Amounts received as grants by the LEA which must be used for a categorical or specific purpose if payments were made on a grant basis.

3210 "Transportation Aid" Amounts received from the state for transportation aid.



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- 3226 "Vocational Education-Grants and Contracts" Amounts received from the state representing reimbursement for grants and funding agreements.
- 3227 "Gifted Education" Amounts received from the state representing reimbursement for Gifted Education as authorized in Article 14A of The School Code (Ill. Rev. Stat. 1985 1987, ch. 122, par. 14A-1 et seq.).
- 3228 "Adult Education-General" Amounts received from the state representing reimbursement for Adult Education as authorized in Section 203-1 of The School Code (Ill. Rev. Stat. 1985 1987, ch. 122, par. 203-1).
- 3229 "Adult Basic Education-Sec. 10-22.20" Amounts received from the state representing reimbursement for Adult Basic Education public assistance as authorized in Section 10-22.20 of The School Code (Ill. Rev. Stat. 1985 1987, ch. 122, par. 10-22.20).
- 3230 ~~"Department of Rehabilitation Services"-Amounts received from state funds for vocational training of special education pupils.~~  
"Special Education" Amounts received from the state representing reimbursement for Special Education as authorized in Article 14 of The School Code (Ill. Rev. Stat. 1987, ch. 122, par. 14-1.01 et seq.)
- 3231 "Special Education Personnel" Amounts received from the state for a portion of the cost of approved personnel.
- 3232 "Special Education Private Facility" Amounts received from the state for costs related to children who must attend a nonpublic school or special education facility that can provide the special education services required.
- 3233 "Special Education Extraordinary" Amounts received from the state for costs related to children who require additional and extraordinary special education services that are provided by the LEA pursuant to the provisions of 23 Ill. Adm. Code 226 (Special Education).
- 3234 "Special Education Orphanage" Amounts received from the state for children under the provisions for (group and individual) orphanage services, for both regular session and summer session (Ill. Rev. Stat. 1987, ch. 122, par. 14-7.03).

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- 3240 "Reading Improvement" Amounts received from the state as authorized in Section 2-3.51 of The School Code (Ill. Rev. Stat. 1985 1987, ch. 122, par. 2-3.51) to improve the reading and study skills of children in kindergarten through grade six (for reading specialists, teacher aides, and other personnel).
- 3245 "Prekindergarten Programs for At-Risk Students" Amounts received from the state as authorized in Section 2-3.71 of The School Code (Ill. Rev. Stat. 1987, ch. 122, par. 2-3.71) to fund programs for children ages three to five who have been identified through a screening process as being at risk of academic failure when they enter school.
- 3250 "School Lunch Aid" Amounts received from the state for school lunch aid.
- 3251 "Lunch - Free" Amounts received from the state for a portion of the cost of school lunches as authorized in Section 712.2 of The School Code (Ill. Rev. Stat. 1985 1987, ch. 122, par. 712.2).
- 3252 "Breakfast - Free" Amounts received from the state for a portion of the cost of school breakfast as authorized in Section 712.2 of The School Code (Ill. Rev. Stat. 1985 1987, ch. 122, par. 712.2).
- 3260 ~~"Capital Development Board" Amounts received from the Capital Development Board as authorized in Section 1201-2 of The School Code~~ the School Construction Bond Act (Ill. Rev. Stat. 1985 1987, ch. 122, par. 1201 et seq.) and Section 782 783.1-2 of the Capital Development Board Act (Ill. Rev. Stat. 1985 1987, ch. 127, par. 782-1 et seq. 783.1-2).
- 3261 "Bond Principal" Amounts received from the Capital Development Board for a portion of the cost of bonds redeemed.
- 3262 "Bond Interest" Amounts received from the Capital Development Board for interest paid.
- 3290 "Other Grants-In-Aid" Amounts received from the state for a portion of the cost of other grants-in-aid.
- 3300 "Payments Received in Lieu of Taxes" Payments made out of general revenues by the state to the LEA in lieu of taxes.



3310 "Orphans Tuition" Amounts received from the state for a portion of the cost of orphans tuition as authorized in Section 18-3 of The School Code (111. Rev. Stat. 1985 1987, ch. 122, par. 18-3).

3320 "State Owned Housing" Amounts received from the state for a portion of the cost of state owned housing as authorized in Section 18-3 of The School Code (111. Rev. Stat. 1985 1987, ch. 122, par. 18-3).

3330 "Tax Equivalent Grants" Amounts received from the state for a portion of the cost of tax equivalent grants as authorized in Section 18-4.4 of The School Code (111. Rev. Stat. 1985 1987, ch. 122, par. 18-4.4).

3340 "State Impact Aid" Amounts received from the state for a portion of the cost of state impact aid as authorized in Section 18-8.2 of The School Code (111. Rev. Stat. 1985 1987, ch. 122, par. 18-8.2).

4000 Revenue from Federal Sources

4100 "Unrestricted Grants-In-Aid Received Directly from the Federal Government" Amounts received directly from the federal government as grants by the LEA, which can be used without restriction for any legal purpose desired by the LEA.

4110 "Public Law 81-874" Amounts received from federal funds by LEA's having increased enrollments due to federal activities.

4300 "Restricted Grants-In-Aid Received Directly from the Federal Government" Amounts received directly from the federal government as grants by the LEA, which must be used for a categorical or specific purpose.

4320 "Emergency School Assistance Act" Amounts received from federal funds to finance programs designed to assist school districts to desegregate.

4325 "Elementary and Secondary Education Act (ESEA) - Title VII - Bilingual" Amounts received from federal funds for approved bilingual education.

4330 "Education for Economic Security Act" Amounts received from ESEA, Public Law 98-377, Title VI - Excellence in

4340 "Community Action Program - O.E.O." Amounts received from federal funds for activities related to Community Action Programs.

4350 "Headstart" Amounts received from federal funds for Headstart programs.

4360 "Public Law 81-815 - Construction" Amounts received from federal funds for the construction of school buildings in LEAs having increased enrollments due to federal activities.

4390 "Other" Amounts received directly from the federal government not provided for elsewhere in the 4300 thru 4360 series of accounts.

4400 "Restricted Grants-In-Aid Received from Federal Government Through the State" Amounts received from the federal government through the state as grants by the LEA which must be used for a categorical or specific purpose.

4410 "Public Law 91-230, Title III, Adult Basic Education" Amounts received from federal funds for Adult Basic Education as authorized in Public Law 91-230.

4415 "Public Law 97-357 - Title XX - Adult Education - 42-U.S.C. 1397-et-seq." - Amounts received for adult instruction for welfare recipients that are title XX eligible - according to Department of Public Aid guidelines

4420 "Carl D. Perkins Vocational Act, Public Law 98-524, Title IIA-Handicapped (20 U.S.C. 2331 et seq.)" Amounts received from federal funds to provide for services and activities that are essential for handicapped individuals to succeed in vocational education.

4421 "Carl D. Perkins Vocational Act, Public Law 98-524, Title IIA-Disadvantaged (20 U.S.C. 2331 et seq.)" Amounts received from federal funds to provide for services and activities that are essential for disadvantaged individuals to succeed in vocational education.



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- 4422 "Carl D. Perkins Vocational Act, Public Law 98-524, Title IIA-Single Parents (20 U.S.C. 2331 et seq.)" Amounts received from federal funds to provide, subsidize, reimburse or pay for vocational education and training activities that will give single parents or homemakers marketable skills.
- 4423 "Carl D. Perkins Vocational Act, Public Law 98-524, Title IIA-Sex Bias (20 U.S.C. 2331 et seq.)" Amounts received from federal funds to provide for programs, services, and activities to eliminate sex bias and stereotyping in vocational education programs designed to enable participants to support themselves and their families.
- 4424 "Carl D. Perkins Vocational Act, Public Law 98-524, Title IIA-Limited English Proficiency (20 U.S.C. 2331 et seq.)" Amounts received from federal funds to provide services and activities that are essential for limited English proficiency (LEP) students to succeed in vocational education.
- 4425 "Carl D. Perkins Vocational Act, Public Law 98-524, Title IIB-Staff Development (20 U.S.C. 2341 et seq.)" Amounts received from federal funds for statewide professional development of vocational education personnel.
- 4426 "Carl D. Perkins Vocational Act, Public Law 98-524, Title IIB-Curriculum Development (20 U.S.C. 2341 et seq.)" Amounts received from federal funds for new curriculum development and dissemination projects and activities related to vocational education programs.
- 4427 "Carl D. Perkins Vocational Act, Public Law 98-524, Title IIB-Program Improvements (20 U.S.C. 2341 et seq.)" Amounts received from federal funds for program improvement activities that enable educational agencies to improve, expand, or modernize vocational education programs, including the purchase of required and approved instructional equipment, vocational student organizations, WECEP, and high impact training programs.
- 4428 "Carl D. Perkins Vocational Act, Public Law 98-524, Title IIIA-Community Based Organizations (20 U.S.C. 2351 et seq.)" Amounts received from federal funds for

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- services and activities of vocational education programs that provide special consideration to the needs of severely economically and educationally disadvantaged youth, ages sixteen through twenty-one.
- 4429 "Carl D. Perkins Vocational Act, Public Law 98-524, Title IIIB-Consumer and Homemaking (20 U.S.C. 2361 et seq.)" Amounts received from federal funds that provide for homemaking education projects that may include instructional projects, services and activities that prepare youth and adults for the occupation of homemaking.
- 4430 "Transition Programs for Refugee Children" Amounts received from federal funds (Refugee Act of 1980) for approved supplementary programs for eligible refugee children.
- 4435 "Emergency Immigrant Education Assistance" Amounts received from federal funds as authorized in Section 101(g) of Further Continuing Appropriation, Public Law 98-151. Provides public education services to immigrant children not born in the United States and attending school less than three years.
- 4440 "Education Consolidation and Improvement Act (ECIA), Chapter 1" Amounts received from federal funds as authorized in Public Law 97-35.
- 4441 "ECIA, Chapter 1 - Educationally Deprived" Amounts received from federal funds for programs designed to reduce or eliminate the educational deficiencies of eligible Chapter 1 students. Programs provide supplemental educational opportunities determined to be of high priority, usually in areas such as reading, mathematics, and cultural enrichment.
- 4442 "ECIA, Chapter 1 - Handicapped" Amounts received from federal funds for approved handicapped programs (Public Law 89-313).
- 4443 "ECIA, Chapter 1 - Migrant" Amounts received from federal funds for approved migrant programs to meet the needs of itinerant agricultural workers who have settled out of the migrant stream.
- 4444 "ECIA, Chapter 1 - Neglected and Delinquent" Amounts received from federal funds for approved neglected or



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- 4465 "Non-Food Assistance" Amounts received from federal funds for reimbursement covering the purchase of equipment used in the school lunch program.
- 4466 "Payments in Lieu of Commodities" Amounts received from federal funds for payments in lieu of commodities.
- 4467 "Nutrition Education and Training Act" Amounts received from federal funds (Public Law 95-166) to promote and strengthen the nutrition education curriculum.
- 4470 "Education Consolidation and Improvement Act (ECIA), Chapter 2" Amounts received from federal funds as authorized in Public Law 97-35 for approved Chapter 2, Block Grant programs.
- 4475 "Education for Economic Security Act" Amounts received from ESSA, Public Law 98-377, Title II - Teacher Skill Improvement (20 U.S.C. 3961 et seq.). Provides for teacher skill improvement in math, science, computer learning, and foreign languages.
- 4480 "Department of Rehabilitation Services" Amounts received from federal funds for vocational training of special education pupils.
- 4490 "Other" Amounts received from the federal government through the state and not provided for elsewhere in the 4400 through 4480 series of accounts.
- 4500 "Restricted Grants-In-Aid Received from Federal Government Through an Intermediate Source" Amounts received from the federal government through an intermediate source as grants by the LEA which must be used for a specific purpose.
- 4530 "JTPA (Job Training Partnership Act)" Amounts received from Title II federal funds (Public Law 97-300) through an intermediate source for contractual agreements that provide vocational training services, and coordination of activities to the economically disadvantaged.
- 4590 "Other Federal Grants" Amounts received from federal funds through intermediate sources not provided for elsewhere in the 4500 through 4530 series of accounts.

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ILLINOIS REGISTER

- 4450 "Education for the Handicapped Act (EHA)" Amounts received from federal funds for approved Education for the Handicapped.
- 4451 "EHA - Preschool Incentive Grant (94-142-B 99-457)" Amounts received from federal funds for approved EHA preschool programs.
- 4452 "EHA - Room and Board Reimbursement (94-142, B)" Amounts received from federal funds for approved EHA room and board reimbursements.
- 4453 "EHA - Regional Programs (94-142, B)" Amounts received from federal funds for approved EHA regional programs.
- 4454 "EHA - Flow Through (94-142, B)" Amounts received from federal funds for approved EHA flow-through funding.
- 4455 "EHA - Deaf/Blind (91-230, VI-C)" Amounts received from federal funds for approved programs for the deaf and blind.
- 4456 "EHA - Infant and Toddlers (99-457)" Amounts received from federal funds for approved EHA infant and toddler programs.
- 4460 "School Lunch Program" Amounts received from federal funds.
- 4461 "School Lunch - Regular Lunches" Amounts received from federal funds for reimbursement for meals served through the school lunch program at the regular price.
- 4462 "School Lunch - Free and Reduced" Amounts received from federal funds for reimbursement of free and reduced price meals served through the school lunch program.
- 4463 "Special Milk" Amounts received from federal funds for reimbursement based on the special milk portion of the school lunch program.
- 4464 "Breakfast" Amounts received from federal funds for reimbursement for breakfasts served through the school lunch program.



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7000

Other Financing Sources

7100

"Transfer From Other Funds" Amounts received unconditionally from another fund without expectation of repayment.

7110

"Permanent Transfer From Working Cash Fund" The transfer of the balance to the Educational Fund when the Working Cash Fund is abolished as authorized in Section 20-8 of The School Code (Ill. Rev. Stat. 1987, ch. 122, par. 20-8).

7120

"Permanent Transfer of Interest From Working Cash Fund" The permanent transfer of interest to the Educational Fund; the Operations, Building, and Maintenance Fund or the Transportation Fund from the Working Cash Fund as authorized in Section 20-5 of The School Code (Ill. Rev. Stat. 1987, ch. 122, par. 20-5).

7130

"Permanent Transfer from Educational Fund" The permanent transfer to the Operations, Building, and Maintenance Fund of monies in restricted amounts by districts meeting certain conditions as authorized in Section 17-2A of The School Code (Ill. Rev. Stat. 1987, ch. 122, par. 17-2A).

7140

"Permanent Transfer of Interest" The permanent transfer of interest, as authorized in Section 10-22.44 of The School Code (Ill. Rev. Stat. 1987, ch. 122, par. 10-22.44).

7150

"Permanent Transfer from Site and Construction Fund to Operations, Building and Maintenance Fund" The transfer of bond proceeds remaining in the Site and Construction Fund to the Operations, Building, and Maintenance Fund after the purposes for which the bonds have been issued have been accomplished and paid in full (Ill. Rev. Stat. 1987, ch. 122, par. 10-22.14).

7200

"Sale of Bonds" All amounts received from the sale of bonds.

7210

"Principal on Bonds Sold" Amounts received as principal from the sale of bonds.

7220

"Premium on Bonds Sold" Amounts received as premiums from the sale of bonds.

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7230

"Accrued Interest on Bonds Sold" Amounts received as accrued interest from the sale of bonds. When bonds are sold at a date later than the nominal issue date of the bonds, the selling price often includes, in addition to the principal of the bonds, an amount representing the interest that has accrued on the bonds since the nominal issue date. This excess over the principal may be credited to this account in the Bond and Interest Fund or the Site and Construction Fund.

7300

"Other Sources" Other miscellaneous financing sources which cannot be classified in preceding 7000 account numbers.

(Source: Amended at 13 Ill. Reg. 7610, effective May 4, 1989)

TABLE D DEFINITIONS OF EXPENDITURE DIMENSIONS

"Fiscal Year"

Fiscal year denotes a twelve-month period of time to which the annual budget applies and at the end of which an LEA determines its financial position and the results of its operations. The terminal digit of the applicable year designates the code.

| "Code" | "Descriptor"           |
|--------|------------------------|
| 8      | FY 1977-1978 1987-1988 |
| 9      | FY 1978-1979 1988-1989 |
| 0      | FY 1979-1980 1989-1990 |
| 1      | FY 1980-1981 1990-1991 |
| 2      | FY 1981-1982 1991-1992 |
| 3      | FY 1982-1983 1992-1993 |
| 4      | FY 1983-1984 1993-1994 |
| 5      | FY 1984-1985 1994-1995 |
| 6      | FY 1985-1986 1995-1996 |
| 7      | FY 1986-1987 1996-1997 |

"Funds"

Funds are independent fiscal and accounting entities requiring their own set of accounts and records. Each fund relates to a specific activity or objective.

Complete explanations for each of the following funds have already been listed in Table A of this Part:



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- 88 Education for Economic Security Act (EESA), P.L. 98-377, Title VI - Excellence in Education (20 U.S.C. 4031 et seq.)
- 89 Emergency Immigrant Education Assistance, P.L. 98-151
- 93 Transition Programs for Refugee Children
- 94 JTPA (Job Training and Partnership Act)

"Instructional Organization"

The general types of schools or other organizational entities providing instruction are included in this dimension. An instructional organization is coded by a single digit.

It is recognized that the instructional organization suggested here may not coincide with that being used in all LEAs, but it does provide basic subdivisions for any organizational structure.

Wherever it does not comply exactly, being in more detail or less, school officials can combine subdivisions or omit some as applicable. Comparability is improved by using the same structure for reporting purposes throughout the nation. In the following definitions, "grade span" can be changed to "age span" when structuring a nongraded school or local educational agency.

| "Code" | "Descriptor"   |
|--------|--|
| 0      | "Districtwide"   |
| 1      | "Elementary School" A school classified as elementary by state and local practice and composed of any span of grades not above grade eight, including kindergarten.  |
| 2      | "Middle or Junior High School" A separately organized and administered school, usually beginning with grades 6 or 7 or their equivalent and including at least two grades or years. Most middle/junior high schools consist of two or three grades spanning the years between an elementary and high school, as in a 4-4-4 plan, a 6-2-4 plan, or 6-3-3 plan.  |
| 3      | "High School/Secondary" A school comprising any span of grades beginning with the next grade following an elementary or middle/junior high school if there is such school and ending with or below grade 12. This includes three-year and four-year vocational and technical high schools separately organized under the direction and management of an administrator (such as a principal) for the primary purpose of offering education and training in one or more semi-skilled, skilled, or technical occupations. |

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- 4 "Adult/Continuing Education School" A school for adults and out-of-school youth. --16-years-of-age-and-older-and-who-are-not-regularly-enrolled-in-school---who-have-either-completed,-interrupted,-or-have-not-begun-their-formal-education-and-are-pursuing-skills-or-knowledge-in-other-than-regularly-prescribed-courses. This includes adult basic schools, advanced adult schools, and occupational schools, and these schools which have as their purpose the upgrading of occupational skills, retaining existing skills, pursuit of special interests, or for enrichment.
- 5 "Pre-school" A program beginning group or class that is organized to provide educational experiences for children during the year or years preceding kindergarten, and which are is part of an elementary school program under the direction of a qualified teacher.
- 9 "Other" A school which does not fit into one of the above descriptions and cannot be classified as such.

"Operational Unit"

The term Operational Unit is used to denote the location of education activities for organizational purposes. It is the site of a physical plant which houses an organizational unit. These units correspond to individual schools, in most cases, and can be used to designate school cost centers. Budgets and expenditures may be made for each school or operational unit. Such units are locations of specific schools, of transportation, of administration, of warehouses, etc. Following are examples of Operational Units and codes:

| "Code" | "Descriptor"                        |
|--------|-------------------------------------|
| 01     | Adams Elementary School             |
| 02     | King Middle School                  |
| 03     | Santa Maria High School             |
| 04     | Lincoln Vocational-Technical School |
| 05     | Davis Junior College                |
| 06     | Central Administrative Office       |
| 07     | Main Warehouse                      |
| 08     | Main Bus Garage                     |

"Functions"

Function means the action or purpose for which a person or thing is used or exists. Function includes the activities or actions which are performed to



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accomplish the objectives of the enterprise. The activities of a local school system are classified into six broad areas or functions; Instruction, Supporting Services, Community Services, Non-Programmed Charges, Debt Service, and Provisions for Contingencies. Within these functions, the phrase "Service Area Direction" means the activities associated with directing and managing a specified service area.

"Code" "Descriptor"

1000 "Instruction" Instruction includes the activities-

dealing directly with the teaching of pupils, or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital, and other learning situations such as those involving cocurricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or assistants of any type teachers-graders-teaching-mathness-etc) that assist in the instructional process.

1100

"Regular Programs" Instructional activities designed primarily for preparate pupils (in elementary, middle/junior high, or high schools) who do not require special for-their-activities-as-estizers-family-members-and-workers-and-are-entasted-with-programs such as those designed for gifted, vocational, limited English proficient, and handicapped students to improve or overcome physical or mental set-backs and/or emotional handicaps-

1110

"Elementary" Learning experiences which are concerned with the knowledge and skills which students should achieve during the elementary-school-years-

1120

"Middle/Junior High" Learning experiences which are concerned with the knowledge and skills which students should achieve during the middle-school-years-

1130

"High School" Learning experiences concerned with the knowledge and skills which students generally achieve in the high-school-years-

1200

"Special Programs"-Instructional activities designed primarily to deal with pupils included in pre-primary-Special-Program-Serve-Area-includes--the-Elementary-and-Secondary-Services-for-the-Gifted-Mentally-Handicapped-Physically-Handicapped-Matadused-Educationally-Depressed-Pupils-With-Matadused-Educationally-Depressed-Pupils-Multity-Learning-Difficulties-Bilingual-Educational-Multity-Handicapped-and-Other-Special-Programs-



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- 1233 "Visual Impairment"--The child's visual impairment is such that through normal classroom operation he/she would not be educated efficiently and could not develop his/her educational potential without special services and materials.
- 1234 "Deaf"--Those children who because of impaired physical development are totally unable to hear. This prevents awareness of environmental sounds and spoken language, limiting normal language acquisition and learning achievement.
- 1235 "Hearing Impairment"--The child's residual hearing is not sufficient to enable him/her to understand the spoken word and to develop language, thus causing extreme deprivation in learning and communication.
- 1236 "Deaf/Blind"--Those children who because of impaired physical development are totally unable to hear and are without the power of sight and as such they cannot develop their educational potential without special services and materials.
- 1237 "Speech and/or Language Impairment"--The child exhibits deviations of speech and/or language processes which are outside the range of acceptable variation within a given environment and which prevent full social or educational development.
- 1240 "Maladjusted"--Special learning experiences for pupils identified as being poorly adjusted and unable to adjust properly to the circumstances of their environment.
- 1241 "Emotional Disorder"--The child exhibits an affective emotional disorder which significantly interferes with his/her learning and social functioning.
- 1242 "Behavioral Disorder"--The child exhibits an affective disorder and/or adaptive behavior which significantly interferes with his/her learning and social functioning.
- 1243 "Educational Handicapped"--The child exhibits educational maladjustment related to social or cultural circumstances.

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- 1249 "Other Health Impairment"--The child exhibits a health impairment, either temporary or permanent which interferes with his/her learning. Autistic and autistic-like children should be included in this category.
- 1250 "Educationally Deprived"--A supplementary program designed to upgrade the educational opportunities of eligible Chapter 1 children. Programs are usually in high priority areas such as reading, mathematics, and cultural enrichment.
- 1260 "Specific Learning Disabilities"--Special learning experiences for pupils identified as having deficiencies in one or more aspects of the cognitive process and as being underachievers in relation to their general level in one or more of their overall abilities; e.g., deficits in perception, conceptualization, language memory, attention, impulse control or motor function.
- 1270 "Bilingual"--Special learning experiences for pupils from homes where the English language is not spoken.
- 1280 "Multiple Impairment"--The child exhibits two or more impairments, severe either in nature or in total impact, which significantly affect his/her ability to benefit from the educational program.
- 1290 "Other"--Special learning experiences for pupils which cannot be classified in the preceding service areas.
- 1200 "Special Education Programs" Special instruction and resource programs required by a student due to his/her disability; includes special services, special materials, and special equipment required by the students as authorized in Article 14 of The School Code (Ill. Rev. Stat 1987, ch. 122, par. 14-1.01 et seq.)
- 1201 "Severe/Profound Mentally Handicapped (S/PMH)"
- 1202 "Trainable Mentally Handicapped (TMH)"
- 1203 "Educable Mentally Handicapped (EMH)"
- 1204 "Physically Handicapped (PH)"
- 1205 "Learning Disabled (LD)"







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knowledge, skills and attitudes needed for employment in an occupational area. These This includes all programs approved in the local district's plan for vocational education.

- 1401 "Agricultural Occupations" Instruction Activities organized for the purpose of enabling students to have the background, knowledge and skills necessary for entry into a wide range of occupations in agricultural production, agricultural supplies and services, agricultural mechanics, agricultural products, and ornamental horticulture.
- 1403 "Renewable Natural Resources" Instruction Activities organized for the purpose of preparing students for entry level employment in the areas of conservation, fishing and fisheries, forestry, and wildlife management.
- 1404 "Environmental Design" A summary of groups of instructional Instructional programs that describe the methods to create, adapt, alter, preserve, and control mankind's physical and social surroundings.
- 1406 "Business and Management" Instruction Activities organized for the purpose of preparing students to perform activities, including that include: buying, selling, appraising, renting, managing and leasing of real property for managerial functions, and ownership principles involved in operating a small business.
- 1407 "Business and Office" Instruction Activities organized to prepare individuals for a variety of activities in planning, organizing, directing and controlling business office systems and procedures. Includes instruction in preparing, transcribing, systematizing, and preserving written communications and records; preparing and analyzing financial records; collecting accounts and receiving and disbursing money; gathering, processing and distributing information and mail; operating office machines and electronic data processing equipment; storing, distributing, and accounting for inventories; of materials; and operating telephones and other business office switchboards and delivering messages; and performing other business office duties.

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- 1408 ~~"Marketing and Distribution"--Activities organized for the purpose of preparing students for occupations directed toward the flow of industrial and consumer goods in channels of trade, or the provision of services to consumers or users. These programs are concerned with marketing, sales, distribution, merchandising, and management, including ownership and management of enterprises engaged in marketing. Instructional programs prepare individuals to perform one or more of the marketing functions, such as selling, buying, pricing, promoting, financing, transporting, storing, market research, and marketing management. In addition, instructional programs include varying emphasis on technical knowledge of products or services marketed, related communication and computation skills, and abilities and attitudes associated with human relations and private enterprise.~~
- "Marketing and Distribution" Instruction to prepare students for occupations in marketing, sales, distribution, merchandising and management of the provision of industrial and consumer goods or services. These instructional programs prepare individuals to perform marketing functions, such as selling, buying, pricing, promoting, financing, transporting, storing, market research, and marketing management.
- 1409 "Communications" Instruction Activities organized to prepare individuals for the creation, execution, transmission and evaluation of advertisements commercial messages concerned with the promotion and designed to promote the sale of products and services.
- 1410 "Communication Technologies" A summary of groups of instructional Instructional programs that prepare individuals to support and assist communication professionals and skilled communication workers. Programs stress specialized, practical knowledge related to the mechanical, scientific, or technical aspects of communications.
- 1412 "Consumer, Personal, and Miscellaneous Services" A summary of groups of instructional Instructional programs that prepare individuals to provide a variety of services to individual consumers as well as to organizations such as businesses and industries.



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"Construction Trades" Instructional programs that prepare individuals to erect, install, maintain and repair buildings, highways, airports and other structures using a variety of materials. Includes engineering and other professionals in the field of stress specialized, practical, or knowledge related to the mathematical, scientific, or technical aspects of engineering and its related sciences.

1415 "Engineering and Engineering-Related Technologies" A-summary-of-groups-of-instructional programs that prepare individuals to support and assist engineers and other professionals in the field of engineering. Programs stress specialized, practical, or knowledge related to the mathematical, scientific, or technical aspects of engineering and its related sciences.

1417 "Health Occupations" (e.g., L.P.N., dental technician) Activities-organized Instruction to provide students with appropriate health occupations knowledge, skills and attitudes to develop-competence necessary for meaningful employment and/or to pursue further health occupations education by-the-time-they-choose-to-enter-the-labor-market.

1420 "Occupation of Homemaking" Instruction Programs-are-designed to help students acquire the knowledge, skills, attitudes and behaviors necessary for making satisfying personal, family and workplace decisions concerning food, clothing, shelter, parenting, child rearing, interpersonal relationships and resource management.

1421 "Home Economics Occupations" Programs-are-designed Instruction to help students acquire the competence needed to secure employment and/or prepare for advancement in occupations utilizing home economics knowledge and skills, such as: food production, child care and guidance, and fashion/fabric coordination.

1443 "Protective Services" A-summary-of-groups-of-instructional programs that describe the principles and procedures for providing police, fire, and other safety services, and for managing penal institutions.

1446 "Construction Trades" A-summary-of-groups-of-instructional programs that prepare individuals to erect, install, maintain, and repair buildings, highways, airports, and other structures using materials such as metal, wood, stone, brick, masonry, concrete, and composition-substances--includes instruction-in-cost-estimating, fastening-and-fastening-various-materials-of-hand-and-power-tools-and-in-following-technical-specifications-and-requirements.

1447 "Mechanics and Repairs" A-summary-of-groups-of-instructional programs that prepare individuals in the adjustment, maintenance, part replacement, and repair of tools, equipment, and machines.

1448 "Precision Production" A-summary-of-groups-of-instructional programs that prepare individuals to produce precision goods and materials by hand or machine; includes instruction in interpreting detailed plans and specifications. In-many-instances, instructional-activities-are-designed-to-cultivate-an-ability-to-interpret-detailed-instructions-and-specifications-to-produce-or-manufacture-goods-at-low-costs.

1449 "Transportation, Aviation and Material Moving" A-summary-of-groups-of-instructional programs that prepare individuals to operate and control equipment used to transport materials. movement-of-people-or-materials.

1459 "Special Programs" Vocational Education programs entitled: Cooperative Training, Interrelated Cooperative Education, and Experienced-Based Education. "Interscholastic Programs" Curricular activities which supplement the regular instructional program, such as athletics, band, chorus, and speech.

1600 "Summer School Programs" Instructional activities that are not embraced within the regular school term.

1650 "Gifted Programs" Special learning experiences for pupils identified as being gifted or talented as defined in 23 Ill. Adm. Code 227.10 (Gifted Education).

1700 "Vocational Education Special Needs Programs/Services" Instructional programs for handicapped, limited English proficient, or academically and/or economically

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1415 "Engineering and Engineering-Related Technologies" A-summary-of-groups-of-instructional programs that prepare individuals to support and assist engineers and other professionals in the field of engineering. Programs stress specialized, practical, or knowledge related to the mathematical, scientific, or technical aspects of engineering and its related sciences.

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~~disadvantaged special-needs students enrolled in vocational education (see publication "Serving Handicapped, Disadvantaged, and Limited English Proficient Persons in Vocational Education").~~

1710 "Vocational Education - Handicapped" ~~Vocational programs and special services designed specifically for handicapped students enrolled in vocational education.~~

1720 "Vocational Education - Limited English Proficiency" ~~Vocational programs and special services designed specifically for limited English proficient students enrolled in vocational education.~~

1730 "Vocational Education - Academically and/or Economically Disadvantaged" ~~Vocational programs and special services designed specifically for academically disadvantaged students and/or economically disadvantaged students enrolled in vocational education.~~

1800 "Bilingual Programs" Special learning experiences for pupils receiving services pursuant to the provisions of 23 Ill. Adm. Code 228 (Transitional Bilingual Education).

1900 "Truants' Alternative and Optional Programs" Modified instructional programs provided to students pursuant to the provisions of 23 Ill. Adm. Code 205 (Truants' Alternative and Optional Education Programs).

2000 "Supporting Services" Services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Supporting Services are adjuncts to the fulfillment of the objectives of instruction.

2100 "Support Services - Pupils" Those activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process.

2110 "Attendance and Social Work Services" ~~Activities for these activities which have as their purpose the improvement of the attendance of pupils' attendance at school and the performance of school social work activities dealing with the problems of pupils which involve the home, school, and community.~~

2111 "Service Area Direction" ~~The activities associated with directing and managing Attendance and Social Work.~~

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2112 "Attendance Services" Activities such as prompt identification of patterns of nonattendance, promotion of positive attitudes toward attendance, early action on these problems of nonattendance, and enforcement of compulsory attendance laws.

2113 "Social Work Services" Activities such as investigating, and diagnosing, and attempting to resolve pupil problems arising out of the home, school, or community; casework services for the child, parent, or both; interpreting the problems of pupils for other staff members; and promoting modification of the circumstances surrounding the individual pupil which are related to his/her problem insofar as the resources of the family, school, and community can be effectively brought to bear upon the problem.

2114 "Pupil Accounting Services" Those activities of acquiring and maintaining records of school attendance, location of home, facility characteristics, and other pupil census data. ~~Portions of these records become a part of the cumulative record which is stored for teacher and guidance information.~~

2119 "Other Attendance and Social Work Services" Attendance and Social Work Services other than those described above.

2120 "Guidance Services" ~~These~~ The activities of counseling with pupils and parents, providing consultation with other staff members on learning problems, evaluating the abilities of pupils, assisting pupils to make their own 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 for pupils.

2121 "Service Area Direction" ~~Activities associated with directing and managing Guidance Services.~~

2122 "Counseling Services" ~~Activities concerned with the relationship between one or more in which counselor(s) and one or more pupils as counselee(s) in which the help pupils is helped to understand his/her their educational, personal, and occupational strengths and limitations; to relate his/her their abilities,~~



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- 2143 "Psychological Counseling Services" ~~These activities that take place when there is a relationship~~ Activities between a school psychologist or other qualified person as counselor and one or more pupils as counselees in which the pupils are helped to perceive, clarify, solve, and resolve problems of adjustment and interpersonal relationships.
- 2144 "Psychotherapy Services" ~~These activities that provide a therapeutic relationship~~ Activities between a qualified mental health professional and one or more pupils, in which the pupils are helped to perceive, clarify, solve, and resolve emotional problems or disorders.
- 2149 "Other Psychological Services" Other activities associated with Psychological Services not classified above.
- 2150 "Speech Pathology and Audiology Services" ~~These activities~~ Activities which have as their purpose the identification, assessment, and treatment of children with impairments in speech, hearing, and language.
- 2151 "Service Area Direction" ~~Activities associated with directing and managing Speech Pathology and Audiology Services.~~
- 2152 "Speech Pathology Services" ~~These activities organized for the identification of children with speech and language disorders; diagnosis and appraisal of specific speech and language disorders; referral for medical or other professional attention necessary to the habilitation of speech and language disorders; provision of required speech habilitation services; and counseling and guidance of children, parents, and teachers, as appropriate.~~
- 2153 "Audiology Services" ~~These activities organized for the identification of children with hearing loss; determination of the range, nature, and degree of hearing function; referral for medical or other professional attention as appropriate to the habilitation of hearing; language habilitation; auditory training; speech reading (lip reading); and speech conservation as necessary; creation and administration of programs of hearing conservation; and counseling and guidance of children, parents, and teachers as appropriate.~~

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- 2159 "Other Speech Pathology and Audiology Services" Other activities associated with Speech Pathology and Audiology Services not classified above.
- 2190 "Other Support Services - Pupils" Other support services (pupils) not classified in 2100 thru 2159 series. Expenditures that may be included are: therapists, crossing guards, graduation, student assembly programs, monitors for playgrounds, study halls, etc.
- 2200 "Support Services - Instructional Staff" Activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils.
- 2210 "Improvement of Instruction Services" ~~These activities~~ Activities which are designed primarily for assisting instructional staff in planning, developing, and evaluating the instructional process. ~~of providing challenging and aesthetic learning experiences for pupils. These activities include curriculum development, techniques of instruction, child development and understanding, staff training, etc.~~
- 2211 "Service Area Direction" ~~These activities associated with directing and managing the improvement of Instruction Services.~~
- 2212 "Instruction and Curriculum Development Services" ~~These activities~~ Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate pupils.
- 2213 "Instructional Staff Training Services" ~~These activities~~ Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff, including during the time of their service to the school system or school. ~~Among these activities are workshops, demonstrations, school visits, courses for college credit, sabbatical leaves, and travel leaves.~~
- 2219 "Other Improvement of Instruction Services" ~~Activities for improving instruction other than those classified above.~~



2229 "Other-Educational-Media-Services" Educational-Media-Services-Other-than-these-established-above-

2230 "Assessment and Testing" Activities carried out for the purpose of measuring individual student achievement. The information obtained is generally used to monitor individual and group progress in reaching district learning goals to compare individual and group performance with national norms established by test publishers.

2290 "Other-Support-Services--Instructional-Staff"--these activities--other-support-services--instructional-staff-not-assisted-in-the-2200-thru-2229-services-

2300 "Support Services - General Administration" Activities concerned with establishing and administering policy in connection with operating the local education agency. "Board of Education Services" the activities created according to state law and vested with responsibilities for educational activities in a given administrative unit.

2311 "Service Area Direction" these activities concerned with directing and managing the general operation of the Board of Education. Included are the activities of executives of the Board of Education, such as the Executive Secretary, but not included are any special activities defined in the other areas of responsibility described below. It also includes activities performed in support of school district meetings, legal activities, general liability situations, and audit services.

2312 "Board Secretary Services" these activities required to perform the duties of the Secretary or Clerk of the Board of Education.

2313 "Board Treasurer Services" these activities required to perform the duties of Treasurer of the Board of Education.

2314 "Election Services" Services rendered in connection with any school system election, including elections of officers and bond elections.

2220 "Educational Media Services" these activities Activities related to media resource centers and concerned with the use of all teaching and learning resources, including hardware, and content materials. Educational media are defined as any devices, content and learning purposes. These include printed and nonprinted sensory materials.

2221 "Service Area Direction" these activities concerned with directing and managing Educational-Media-Services-

2222 "School Library Services" these activities-such-as-selecting-acquiring-preparing-cataloging-and-arranging-books-and-other-printed-materials-planning-the-use-of-the-library-by-teachers-and-other-members-of-the-instructional-staff-and-guiding-instructional-staff-members-in-the-use-of-the-library-and-pupils-and-instructing-pupils-in-the-use-of-the-library-books-and-materials-wherever-maintained-separately-or-as-a-part-of-an-instructional-materials-center-TV-studio-and-related-work-study-and-the-services-provided-by-audit-overseer-personnel-

2223 "Audio Visual Services" these activities-such-as-selecting-preparing-caring-for-and-making-available-to-members-of-the-instructional-staff-the-equipment-films-tapes-transparencies-tapes-TV-program-and-other-still-materials-wherever-maintained-separately-or-as-a-part-of-an-instructional-materials-center-TV-studio-and-related-work-study-and-the-services-provided-by-audit-overseer-personnel-

2224 "Educational Television Services" these activities-of-participating-programming-and-presenting-educational-program-or-segments-of-program-by-way-of-tapes-or-broadcast-television-

2225 "Computer-Assisted Instruction Services" these activities-concerned-with-planning-programming-activities-and-presenting-educational-program-which-have-been-especially-designed-for-a-computer-to-be-used-as-the-primary-medium-of-instruction-



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- 2316 "Staff Relations and Negotiation Services" Activities concerned with staff relations systemwide and the responsibilities for contractual negotiations with both instructional and noninstructional personnel.
- 2319 ~~"Other Board of Education Services"--Includes other services which cannot be classified under the preceding areas of responsibility.~~
- 2320 "Executive Administration Services" These activities Activities associated with the overall management of general administrative or executive responsibility for the entire LEA.
- 2321 "Office of the Superintendent Services" The activities Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents, in their general direction and management of all affairs of the LEA. This includes all personnel and materials in the office of the chief executive officer. Activities of the offices of the deputy superintendent and associate or assistant superintendents should be charged here unless job duties indicate another function is more appropriate the activities can be placed properly into a Service Area. When two or more Service Areas are directed by the same individual, the services of that individual's office are charged to the Office of the Superintendent or prorated between the Service Areas concerned.
- 2323 ~~"Staff Relations and Negotiations Services"--These activities concerned with staff relations systemwide and the responsibilities for contractual negotiations with both instructional and noninstructional personnel.~~
- 2324 "State and Federal Relations Services" These activities Activities of developing and maintaining good relationships with state and federal officials. The activities associated with grant procurement are included.
- 2329 ~~"Other Executive Administration Services"--Includes other general administrative services which cannot be recorded under the preceding functions.~~
- 2330 "Special Area Administrative Services" These activities Activities concerned with area-wide supervisory/direction responsibilities for federal

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- programs, special programs, and/or title programs not included in the preceding functions. When the same individual directs both special programs and other service areas, the services of that individual should be prorated between the proper areas.
- 2400 "Support Services-School Administration" These activities Activities concerned with overall administrative responsibility for a single school or a group of schools.
- 2410 "Office of the Principal Services" Activities These activities concerned with directing and managing the operation of a particular school,--It includes, including the activities of performed by the Principal, Assistant Principals, and other assistants in general supervision of all operations of the school, evaluation of the staff members of the school, assignment of duties to staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the LEA.--It includes and including clerical staff for these activities.
- 2490 "Other Support Services-School Administration" Includes activities performed by persons usually classified as department heads or deans within schools and other school administration services which cannot be recorded under the preceding functions.
- 2500 "Support Services - Business" Activities concerned with accounting, purchasing, paying, transporting, exchanging, and maintaining goods and services for the LEA, including included are the fiscal, acquisition of facilities, operation and maintenance, and internal business services for operating all schools.
- 2510 "Direction of Business Support Services" These activities 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.
- 2520 "Fiscal Services" These activities Activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving and disbursing, bookkeeping, financial accounting, payroll, inventory control, and internal auditing.



2529 "Other fiscal services" includes fiscal services which cannot be classified under the preceding functions.

2530 "Facilities Acquisition and Construction Services" these activities concerned with: the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites. Costs of these items are charged here.

2531 "Service Area Direction" the activities of directing and managing facilities acquisition and construction services.

2532 "Land Acquisition and Development Services" Activities concerned with the acquisition of sites and improvements thereon.

2533 "Architectural and Engineering Services" The activities of architects and engineers related to land acquisition and improvement and to improvements to buildings.

2534 "Educational Specifications Development Services" these activities concerned with preparing descriptions of specific space requirements for the various learning experiences of pupils to be accommodated in a building. These specifications are interpreted to the architects and engineers in the early stages of the development.

2535 "Building Acquisition, Construction, and Improvements Services" these activities concerned with building acquisition through purchase or construction and building improvements--the includes, including initial installation or extension of service systems and other built-in equipment as well as building additions.

2539 "Other facilities acquisition and construction services" include facilities acquisition and construction activities which cannot be classified above.

2521 "Service Area Direction" the activities of directing and managing the fiscal services area--it includes the activities of the assistant superintendent or business manager in preparing and managing fiscal activities including debt management--see 2321 for further explanation.

2522 "Budgeting Services" Activities concerned with supervising budget planning, formulation, control and analysis.

2523 "Receiving and Disbursing Funds Services" these activities concerned with taking in money and paying it out. It includes the receipt and handling of receipts, the receipt approval of requisitions or purchase orders to determine whether the amounts are within the budgetary allowances, and to determine that such disbursements are lawful expenditures of the school or school system LEA funds.

2524 "Payroll Services" these activities concerned with making payroll payments to individuals entitled to remuneration for services rendered. Payments are also made for such payroll-associated costs as federal related to the payment of income tax withholding, retirement, and social security.

2525 "Financial Accounting Services" these activities concerned with maintaining records of the financial operations and transactions of the school system. It includes such activities as accounting and interpreting financial transactions and account records.

2526 "Internal Auditing Services" these activities concerned with verifying the account records, which include including evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of accounting and reporting procedures, and ascertaining their compliance with policies.

2527 "Property Accounting Services" these activities concerned with preparing and maintaining a current inventory records of land, buildings, and movable equipment. These records are to be used in equipment control and facilities planning.



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- 2540 "Operation and Maintenance of Plant Services" ~~These activities~~ Activities concerned with keeping the physical plant ~~(i.e., open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment)~~ in an effective and safe working condition and state-of-repair. This includes activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.
- 2541 "Service Area Direction" ~~The activities of directing and managing the operation and maintenance of the Plant Services.~~
- 2542 "Care and Upkeep of Buildings Services" ~~These activities~~ Activities concerned with keeping the physical plant clean and ready for daily use. ~~It includes, including operating the fixed heating, lighting, and ventilating systems, and repairing and replacement of replacing facilities and equipment.~~
- 2543 "Care and Upkeep of Grounds Services" ~~The activities~~ Activities of properly maintaining, ~~in good condition,~~ land and its improvements other than buildings.
- 2544 "Care and Upkeep of Equipment Services" ~~The activities~~ Activities of properly maintaining, ~~in good condition,~~ movable equipment owned or used by the school system. ~~LEA. It includes such activities as including servicing and repairing furniture, machines, and other movable equipment.~~
- 2545 "Vehicle Servicing and Maintenance Services (Other Than Student Transportation Vehicles Buses)" ~~The activities~~ Activities of maintaining in good condition general purpose vehicles such as trucks, tractors, graders, and staff vehicles ~~in good condition~~. It includes such activities as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling, and inspecting vehicles for safety, i.e., preventive maintenance.
- 2546 "Security Services" ~~These activities~~ Activities concerned with maintaining order and safety at all times in school buildings ~~at all times, and on the school grounds and in the their vicinity of schools.~~ Included are police activities for school functions, traffic control on school grounds and ~~in the their vicinity, of schools,~~ building alarm systems and hall monitoring security services.

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- 2549 "Other Operation and Maintenance of Plant Services" ~~Include Operation and Maintenance of Plant Services~~ Activities which cannot be classified under the preceding areas of responsibility. Building insurance should be charged to this function.
- 2550 "Pupil Transportation Services" ~~These activities~~ Activities concerned with ~~the conveyance of conveying~~ pupils to and from school, as provided by Article 29 of The School Code. It includes trips between home and school ~~and of~~ trips to school activities.
- 2551 "Service Area Direction" ~~The activities of directing and managing the Pupil Transportation Services Service Area.~~
- 2552 "Vehicle Operation Services" Activities of operating vehicles for pupil transportation from the time the vehicles leave the point of storage until they return to the point of storage. It includes fueling and driving buses or other pupil transportation vehicles.
- 2553 "Monitoring Services" ~~These activities~~ Activities concerned with supervising pupils ~~in the process of~~ being transported between home and school and between school and school activities. ~~These activities~~ Activities include pupil supervision while in transit, while being loaded and unloaded, and directing traffic at the loading and unloading stations.
- 2554 "Vehicle Servicing and Maintenance Services" ~~These activities~~ Activities to of properly maintaining pupil transportation vehicles, ~~in good condition. It includes including repairing vehicles, and replacing vehicle parts, cleaning, painting, greasing, and inspecting vehicles for safety. Replacing a vehicle's chassis or body individually is considered to be equipment and is charged to Capital Outlay.~~
- 2559 "Other Pupil Transportation Services" Includes Pupil Transportation Services which cannot be classified under the preceding areas of responsibility.
- 2560 "Food Services" Those activities concerned with providing food to pupils and staff in a school or LEA. 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.



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- 2579 "Other-internal-Services"-includes-other-internal-managing-the-food-Services-Serve-Area-  
functions-  
2590 "Other-Support-Services"-Business--Business--Support-Services--  
Business-Other-than-these-identified-above-  
2600 "Support Services - Central" Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, statistical, and data processing services.  
2610 "Direction of Central Support Services" Activities concerned with directing and managing the central support services as a group.  
2620 "Planning, Research, Development, and Evaluation Services" Those activities, on a systemwide basis, associated with conducting and managing programs of planning, research, development, and evaluation for a school system.  
2621 "Service Area Direction" those activities associated with directing and managing the planning, research, development, and evaluation of educational programs-  
2622 "Development Services" those activities concerned with the evolving process of utilizing the products of research and development in the deliberate improvement of educational programs-  
2623 "Evaluation Services" those activities concerned with assessing the value of an educational program-  
2624 "Planning Services" those activities concerned with the selection of identification of the overall long-range goals, priorities and objectives of the organization or program, and the formulation of various courses of action in terms of identification of needs and relative costs and benefits for the purpose of determining on courses of action to be followed in achieving to achieve these goals, priorities and objectives-

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- 2561 "Service Area Direction" Activities of directing and managing the food-Services-Serve-Area-  
2562 "Food Preparation and Dispensing Services" those activities concerned with preparing and serving regular and incidental meals, lunches, or snacks to pupils and staff in a school or LEA--it includes cooking-  
operating kitchen equipment-preparing food-serving food-creating dishes-and-storing-dishes-and-kitchen-equipment-  
2563 "Food Delivery Services" the activities concerned with delivering food to the school or LEA-  
2569 "Other Food Services" Includes Food Services activities which cannot be classified under the preceding areas of responsibility including lunch-room supervisors.  
2570 "Internal Services" Those activities concerned with buying, storing, and distributing supplies, furniture, and equipment; and 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 and/or deposit.  
2571 "Service Area Direction" the activities of directing and managing the internal-Services-  
2572 "Purchasing Services" the activities of purchasing supplies, furniture, equipment and materials used in school or school-system-operation-  
2573 "Warehousing and Distributing Services" the operation of the systemwide activities of receiving, storing, and distributing supplies, furniture, equipment, materials and materials--it includes the pickup and transporting of cash from school facilities to the central bank--for control and/or deposit-  
2574 "Printing, Publishing, and Duplicating Services" the activities of printing and publishing administrative activities such as annual reports, school publications, and manuals--it also includes providing centralized services for duplicating materials and instruments such as school bulletins, newsletters and instruments such as school bulletins, newsletters and instruments-



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- 2625 ~~"Research Services" These activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.~~
- 2629 ~~"Other Planning, Research, Development, and Evaluation Services"--Other Services of this nature not described above.~~
- 2630 "Information Services" Those activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.
- 2631 ~~"Service Area Direction" The activities of directing and managing Information Services.~~
- 2632 ~~"Internal Information Services" These activities concerned with writing, editing, and providing administrative information to pupils and staff.~~
- 2633 ~~"Public Information Services" These activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to the public through various news media or personal contact.~~
- 2634 ~~"Management Information Services" These activities concerned with writing, editing, and other preparation necessary to disseminate to management the information needed about the operation of the LEA and about that needed from the community, state, and nation in order to make logical decisions.~~
- 2639 ~~"Other Information Services"--These activities concerned with Information Services not classified above.~~
- 2640 "Staff Services" ~~These activities concerned with maintaining an efficient staff for the school system. It includes such activities~~ Activities generally performed by the LEA personnel office activities, such as recruiting and placement, staff transfers, inservice training, health services, and staff accounting.
- 2641 ~~"Service Area Direction" The activities of directing and managing staff services.~~

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- 2642 "Recruitment and Placement Services" Those activities concerned with employing and assigning personnel for the LEA.
- 2643 "Staff Accounting Services" Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the LEA.
- 2644 "Inservice Training Services (for Noninstructional Staff)" The activities developed by the LEA for training of noninstructional personnel in all classifications.
- 2645 "Health Services" Those activities concerned with medical, dental and nurse services provided for school district employees. Included are physical examinations, referrals and emergency care.
- 2649 ~~"Other Staff Services"--Includes those staff services which cannot be classified under the preceding functions.~~
- 2650 ~~"Statistical Services"--These activities concerned with manipulating, relating, and describing statistical information.~~
- 2651 ~~"Service Area Direction"--These activities concerned with directing and managing statistical services.~~
- 2652 ~~"Statistical Analysis Services"--These activities concerned with determining the nature and relationships of data elements to arrive at conclusions and recommendations. This includes institutional management and program studies, such as cost-effectiveness, space utilization, and teaching load.~~
- 2653 ~~"Statistical Reporting Services"--These activities concerned with assimilating and writing statistical data into reports for further use. This includes the preparation of reports for internal as well as external use, such as questionnaires and data collection forms.~~
- 2659 ~~"Other Statistical Services"--These include Statistical Services which cannot be classified under the preceding functions.~~



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- 3700 "Nonpublic School Pupils Services" Services to pupils attending a school established by an agency other than the state, subdivision of the state or the federal government, which usually is supported primarily by ~~either than public~~ nonpublic funds. The services ~~consist of such activities as those involved in~~ include providing instructional services, attendance and social work services, health services, and transportation services for nonpublic school pupils.
- 3800 "Home/School Services" Services, usually provided in the home, which 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.
- 3900 "Other Community Services" Services provided the community which cannot be classified under the preceding functions.
- 4000 "Nonprogrammed Charges" ~~Conduit-type (outgoing transfers)~~ All payments to other LEAs or administrative units in the state or in another state, and authorized transfers from one fund to another fund in the LEA.
- 4100 "Payments to Other Governmental Units (Within the State In-State)" ~~Conduit-type payments~~ Payments to in-state LEAs, generally for tuition, and transportation, in the state for and all other services rendered to pupils residing in the paying LEA. Where a governmental unit collects money from a nonoperating district for the education of pupils from the nonoperating district and pays it to an operating district for the education of pupils, the nonoperating district records such payments here. Flow-through funds - where payment is received by an LEA and a portion is transferred to one or more other LEAs - use with object 720. (These are Expenditures in this function are not counted in state expenditure totals of expenditures.)
- 4110 "Payments for Regular Programs" ~~Conduit-type payments~~ Payments made to LEAs, generally for tuition, services, and transportation related to regular education programs.
- 4120 "Payments for Special Education Programs" ~~Conduit-type payments~~ Payments made to LEAs, generally for tuition, services, and transportation related to special education programs.

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- 4130 "Payments for Adult/Continuing Education Programs" ~~Conduit-type payments~~ Payments made to LEAs, generally for tuition, services, and transportation related to adult/continuing education programs.
- 4140 "Payments for Vocational Education Programs" ~~Conduit-type payments~~ Payments made to LEAs, generally for tuition, services, and transportation related to vocational education programs.
- 4170 "Payments for Community College Programs" Payments made to community colleges for the cost of tuition or services provided by the college.
- 4190 "Other Payments to In-State Governmental Units" Other payments made to in-state governmental units within the state not classified under preceding 4100 functions (e.g., payments to Educational Service Centers, Educational Service Regions, and the State Board of Education).
- 4200 "Payments to Other Governmental Units (Outside the State Out-of-State)" These are conduit-type payments Payments to out-of-state LEAs outside the state for services rendered to pupils residing in the paying LEAs. These payments are generally for tuition and transportation. Where 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 such payments here. (These are not counted in national totals of expenditures.)
- 4300 "Permanent Transfer of Bond and Interest Fund" ~~The transfer when bonds are paid in full and excess monies remain as authorized in Section 19-4 of The School Code (Ill. Rev. Stat., 1985, ch. 122, par. 19-4).~~
- 4400 "Permanent Transfer of Working Cash Fund" ~~The transfer to the Educational Fund when the Working Cash Fund is abolished as authorized in Section 20-8 of The School Code (Ill. Rev. Stat., 1985, ch. 122, par. 20-8).~~
- 4500 "Permanent Transfer of Interest from Working Cash Fund" ~~The permanent transfer of interest to the~~



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"Provision for Contingencies" This is not an account for recording entries, but the number would be used in the budget as a means of identifying the amount of the contingency provision.

"Transfers to other funds" Permanent transfers made from one fund to another fund, as authorized in the School Code and approved by the LEA board. These transfers are made with no expectation of repayment. All transfers use object 710.

"Permanent Transfer of Working Cash Fund" The transfer to the Educational Fund when the Working Cash Fund is abolished as authorized in Section 20-8 of the School Code (Ill. Rev. Stat. 1987, ch. 122, par. 20-8).

"Permanent Transfer of Interest from Working Cash Fund" The permanent transfer of interest to the Educational; the Operations, Building, and Maintenance; and Transportation Funds from the Working Cash Fund as authorized in Section 20-5 of the School Code (Ill. Rev. Stat. 1987, ch. 122, par. 20-5).

"Permanent Transfer from Educational Fund" The permanent transfer to the Operations, Building, and Maintenance Fund of monies in restricted amounts by LEAs meeting certain conditions as authorized in Section 17-2A of the School Code (Ill. Rev. Stat. 1987, ch. 122, par. 17-2A).

"Permanent Transfer of Interest" Permanent transfer of interest as authorized in Sec. 10-22.44 of The School Code (Ill. Rev. Stat. 1987, ch. 122, par. 10-22.44).

"Permanent Transfer from Site and Construction Fund" The transfer of bond proceeds remaining in the Site and Construction Fund to the Operations, Building and Maintenance Fund after the purposes for which the bonds have been issued have been accomplished and paid in full (Ill. Rev. Stat. 1987, ch. 122, par. 10-22.14).

"Other Uses" Other miscellaneous financing uses that cannot be classified in preceding 8000 account numbers.

6000

8000

8100

8110

8120

8130

8140

8150

8190

Educational; the Operations; Building; and Maintenance; and Transportation Funds from the Working Cash Fund as authorized in Section 20-5 of the School Code (Ill. Rev. Stat. 1985, ch. 122, par. 20-5)

"Permanent Transfer from Educational Fund" The permanent transfer to the Operations; Building; and Maintenance Fund of monies in restricted amounts by LEAs meeting certain conditions as authorized in Section 17-2A of the School Code (Ill. Rev. Stat. 1985, ch. 122, par. 17-2A)

"Permanent Transfer of Interest" Permanent transfer of interest from the Working Cash Fund to the Educational; the Operations, Building, and Maintenance; and Transportation Funds from the Working Cash Fund as authorized in Section 20-5 of the School Code (Ill. Rev. Stat. 1985, ch. 122, par. 20-5)

"Anticipation Warrants" Those activities involving interest on anticipation warrants.

"Anticipation Notes" Those activities involving interest on anticipation notes.

"Teachers' Orders" Those activities involving interest on teachers' orders.

"Bonds" Those activities involving interest on bonds.

"Corporate Personal Property Replacement Tax Anticipation Notes" Those activities involving interest on the CPPT Anticipation Notes.

"State Aid Anticipation Certificates" Those activities involving interest on state aid anticipation certificates.

"Other Interest" Those activities involving interest on other LEA debts.

"Debt Services - Bond Principal Retired" Those activities involving the retirement of the bonded indebtedness of the LEA.

"Debt Services - Other" Those debt services activities of the LEA not classified above.

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## "Object and Subobject"

Object means the service or commodity obtained as the result of a specific expenditure. There are eight object categories, each of which is further subdivided into subobjects. Following are definitions of the object and subobject categories:

| "Code" | "Descriptor"  |
|--------|---|
| 100    | "Salaries" Amounts paid to permanent, temporary or substitute employees on the payroll of the LEA who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for these in permanent positions. This includes gross salary for personal service rendered while on the payroll of the LEA's.  |
| 110    | "Regular Salaries" Full-time, part-time, and prorated portions of the costs for work performed by employees of the LEA who are considered to be in positions of a permanent nature.   |
| 120    | "Temporary Salaries" Full-time, part-time and prorated portions of the costs for work performed by employees of the LEA who are hired on a temporary or substitute basis to perform work in temporary positions of either temporary or permanent nature.  |
| 130    | "Overtime Salaries" Amounts paid to employees of the LEA in permanent or temporary positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under Regular Salaries and or Temporary Salaries above.   |
| 200    | "Employee Benefits" Amounts paid by the LEA on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefits, and 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. |
| 210    | "Retirement" Amounts paid by the LEA for employees' retirement.   |

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|     |   |
|-----|---|
| 211 | "Teachers Retirement" Amounts paid by the LEA to the Illinois Teacher's Retirement System (TRS) for certificated employees.   |
| 212 | "Municipal Retirement" Amounts paid as the employer's share to the Illinois Municipal Retirement Fund (IMRF) for noncertificated employees' retirement.   |
| 213 | "Federal Insurance Contribution Act" Amounts paid as the employer's share to the Illinois Municipal Retirement Fund for federal insurance contributions for applicable certificated and noncertificated employees' social security. (FICA)  |
| 214 | "Medicare Only" Amounts paid as the employer's share for the Medicare Only contributions for applicable employees (those who do not contribute to FICA but are required by law to contribute the Medicare Only portion of FICA).  |
| 215 | "One-time TRS Early Retirement" Amount paid as the employer's portion of the one-time early retirement contribution required by Section 16-133.2 of The Pension Code (Ill. Rev. Stat. 1985, ch. 108 1/2, par. 16-133.2). Appropriate salary function is charged, as with other employee benefits.                                   |
| 220 | "Insurance" Employer's share paid by the LEA.   |
| 221 | "Life Insurance" Employer's share paid by the LEA for life insurance.   |
| 222 | "Medical Insurance" Employer's share paid by the LEA for medical insurance.   |
| 223 | "Dental Insurance" Employer's share paid by the LEA for dental insurance.   |
| 230 | "Tuition Reimbursement" Amount reimbursed by the LEA to any employee qualifying for tuition reimbursement based upon LEA policy.  |
| 300 | "Purchased Services" Amounts paid for personal services rendered by personnel who are not on the payroll of the LEA, and other services which the LEA 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. |



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- 340 "Communication" 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.
- 350 "Advertising" Expenditures for printed or broadcasted 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.
- 360 "Printing and Binding" Expenditures for job printing and binding, usually according to specifications of the LEA. This includes the design and printing of forms and posters as well as printing and binding of LEA publications. Preprinted standard forms are not charged here, but are recorded under Supplies and Materials.
- 370 "Water/Sewer Service" Expenditures to a utility company for water and sewage services.
- 380 "Insurance (Other than employee benefits)" 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, worker's compensation insurance, and unemployment compensation insurance. (Payments for insurance such as health, life, and dental are employee benefits, and charged under the "200" Objects - Employee Benefits.) Applicable functional areas are charged.
- 390 "Other Purchased Services" Expenditures for all other purchased services not included above, such as election judges.
- 400 "Supplies and Materials" 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.

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- It should be noted that a more thorough classification of expenditures will be achieved by identifying the object with the function; for example, the type of supplies, such as audiovisual supplies or classroom teaching supplies. Should greater detail be desired, the expenditure classification may include subject matter area: mathematics; or a particular supply object can be broken into further subdivisions.
- 410 "General Supplies" Expenditures for all supplies for the operation of an LEA including workbooks, freight, and cartage.
- 420 "Textbooks" Expenditures for prescribed books which 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 which are purchased to be resold or rented.
- 430 "Library Books" 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 accessions involving an expansion of the library are recorded under Capital Outlay.
- 440 "Periodicals" 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.
- 450 "Warehouse Inventory Adjustment" Expenditures which 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 Asset account; Inventory.



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460 "Energy" Expenditures for energy costs, including electricity, gas, oil, coal, gasoline, and other services or supplies related to energy and/or utility costs from a private utility service or public supply company. Included are the transportation costs involved in securing these products or services.

461 "Bottled Gas" Expenditures for bottled gas, such as propane gas received in tanks.

462 "Oil" Expenditures for bulk oil normally used for heating purposes.

463 "Coal" Expenditures for coal normally used for heating purposes.

464 "Gasoline" Expenditures for gasoline purchased in bulk or periodically from a gasoline service station or supplier.

465 "Natural Gas" Expenditures for gas utility services from a private or public utility company.

466 "Electricity" Expenditures for electric services from a private or public utility company.

469 "Other Energy Costs" Other energy supplies and/or utility costs not identified above.

470 "Software" Expenditures for the purchase of computer software supplies.

490 "Other Supplies and Materials" Expenditures for all other Supplies and Materials not included above.

500 "Capital Outlay" Expenditures for the acquisition of fixed assets or additions to fixed assets. They 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.

510 "Land" Expenditures for the purchase of land.

520 "Buildings" Expenditures for acquiring buildings and additions, either existing or to be constructed. Included are expenditures for installation or lease payments (except interest) which have a terminal date

530 "Improvements Other Than Buildings" Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the LEA, 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 which are not parts of building service systems; and demolition work: Special assessments against the LEA for capital improvements such as streets, curbs, and drains are also recorded here.

540 "Equipment" Expenditures for the initial, additional, and replacement items of equipment, such as furniture and machinery. In order to differentiate between replacement equipment purchases, subaccounts could be established with those titles.

550 "Vehicles" Expenditures for the purchase of conveyances to transport persons or objects.

590 "Other Capital Outlay" Expenditures for all other "Other Objects" Amounts paid for goods and services not otherwise classified above. This includes expenditures for retirement payments and interest on debt, payments to a housing authority, and the payment of dues and fees.

610 "Redemption of Principal" Expenditures which are from current funds to retire the principal of bonds.

620 "Interest" Expenditures from current funds for interest on serial bonds, tax anticipation notes, tax anticipation warrants and teachers' orders.

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- 621 ~~"Anticipation-Warrants-Interest"--Expenditures-for-interest-on-anticipation-warrants-~~
- 622 ~~"Anticipation-Notes-Interest"--Expenditures-for-interest-on-anticipation-notes-~~
- 623 ~~"Teachers-Orders-Interest"--Expenditures-for-interest-on-teachers-orders-~~
- 624 ~~"Bonds-Interest"--Expenditures-for-interest-on-bonds-~~
- 629 ~~"Other-Interest"--Expenditures-for-all-other-interest-~~
- 630 "Housing Authority Obligations" A public school housing authority is a public corporation or quasi-public corporation having power to perform one or more of the following functions: issue authority bonds for public school purposes, construct public school buildings, lease public school buildings to local public school administrative units, or transfer titles to such units. All expenditures of this nature are classified in this category.
- 640 "Dues and Fees" Expenditures ~~or~~ for assessments ~~for~~ or membership in professional or other organizations or associations, ~~or payments to a paying agent for services rendered-~~
- 650 "Judgments" Expenditures from current funds for judgments against the LEA that are not covered by liability insurance, but are of the type that might have been covered by insurance. Amounts paid as the result of a court decision are recorded here, and charged to the board function. (Judgments against the LEA resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.)
- 690 "Miscellaneous Objects" Other objects which cannot be classified elsewhere. Included are taxes on real estate owned by the LEA.
- 700 "Transfers" This object category does not represent a purchase; rather, ~~it is used as an accounting entity to show that funds have been handled without having services in return-~~ transferred in some manner.

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- Included here are transactions for moving interchanging money from one fund to ~~the other~~ another and for transmitting flow-through funds to ~~the recipient-(person-or-agency)-~~ another LEA.
  - 710 "Fund Modifications" This category represents transactions of conveying money from one fund to another.
  - 720 "Transits" This category represents ~~transactions which are transit or flow-through means to convey money to the recipient-(person-or-agency)-~~ transactions which place grants-in-aid, special grants, and tuition and transportation for other LEA use, in the hands of the user, flow-through funds that one LEA receives as a part of a specific grant and then transfers to one or more other LEAs.
  - 800 "Tuition" Expenditures to reimburse other educational agencies for services rendered to students residing within the legal boundaries described for the paying LEA. Payments to private educational facilities should be charged to the appropriate instructional function; payments to other public LEAs shall be charged to the appropriate function within the 4000 series of function numbers.
- "Job Classification Activity"
- The job classification activity code dimension can be used to further define salary object numbers, but should not be used with any of the other object numbers. This subobject classification code can be adapted to each LEA's needs, depending upon its size and internal reporting needs. A very large district with many job classifications may need to use the total three-digit subobject numbers. ~~However, most smaller districts may prefer to use only the one digit that signifies the nine general categories of job classifications.~~ These one-digit job classification numbers, shown starting below, are then can be used in conjunction with the salary appropriate object numbers by ~~410-Regular-Salaries, 420-Temporary-Salaries, and 430-Overtime-Salaries,~~ changing the last digit of each salary object code (the zero) to the number needed to signify the correct job classification. Examples: #111=A regular Administrative Salary; #115=A Regular regular Clerical Salary; and #125=A temporary Clerical Salary.
- | "Code" | "Descriptor"  |
|--------|---|
| 1      | "Official/Administrative" <u>A grouping of assignments</u> Assignments comprising the various skill levels required to perform management activities, such as developing broad policies for the LEA and executing |



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- 203 "Librarian/Media Assignment" An assignment to develop plans for and the use of teaching and learning resources, including equipment, content material, and services.
- 204 "Remedial Specialist Assignment" An assignment to perform activities concerned with correcting or improving specific marked deficiencies (such as a deficiency in content previously taught but not learned) which are not due to impairment of mental or physical ability.
- 205 "Teaching Assignment" An assignment to a staff member to instruct pupils.
- 3 "Professional-Other" A grouping of assignments Assignments requiring a high degree of knowledge and skills acquired through at least a baccalaureate degree (or its equivalent obtained through special study and/or experience), but not requiring skills in the field of education. This classification includes nurses, social workers, psychologists, architects, lawyers, physicians and accountants.
- 301 "Accounting Assignment" An assignment to design and maintain financial, staff, pupil, program, or property records; to summarize, analyze, or verify such records; or to control and certify expenditures and receipts.
- 302 "Analyst Assignment" An assignment (e.g., a systems analyst, budget analyst, statistical analyst, or psychological analyst) to examine, evaluate, and make recommendations in such areas as cost, systems, curriculum, or other educational sectors.
- 303 "Architect or Engineer Assignment" An assignment to a staff member who is licensed as an architect or engineer to perform activities such as designing and preparing plans and specifications for the construction, remodeling, or repair of buildings and facilities and overseeing construction to ensure compliance with plans and specifications.
- 304 "Audiologist Assignment" An assignment to provide services such as diagnostic evaluation, habilitative and rehabilitative services, and research related to hearing.

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- 305 "Auditing Assignment" An assignment to perform activities concerned with examining, verifying, and reporting on the accounting records of the LEA.
- 306 "Dentist Assignment" An assignment to a staff member who is licensed as a dentist to diagnose and treat diseases, injuries, and malformations of the teeth and gums.
- 307 "Dietitian/Nutritionist Assignment" An assignment to plan and direct food services programs, including determining the nutritional value of food for meals.
- 308 "Editing Assignment" An assignment to select, write, and review materials for publication.
- 309 "Evaluating Assignment" An assignment to determine the value or effect of plans, programs and activities by appraisal of data in light of specified goals and objectives.
- 310 "Legal Assignment" An assignment to a staff member (qualified to practice law) to perform such activities as conducting lawsuits, drawing up legal documents, and advising the LEA on legal rights.
- 311 "Negotiating Assignment" An assignment to perform such activities as resolving labor/management problems and helping to settle disputes and effect compromises. This assignment would include representatives of either management or labor (e.g., shop stewards).
- 312 "Ophthalmologist Assignment" An assignment to a staff member who is licensed as a physician and certified as an ophthalmologist to provide specialized services in the care of the eye and its related structures.
- 313 "Optometrist Assignment" An assignment to a staff member who is a licensed optometrist to treat optical and muscle defects of the eye without the use of drugs or surgery.
- 314 "Personnel Assignment" An assignment to perform activities concerned with staff recruitment, selection, assignment, promotion, and training; maintaining staff records; and working with administrators in developing pension and insurance plans.



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- 323 "Social Work Assignment" An assignment to assist in the prevention or solution of these persons' social and emotional problems of individuals which involve such relationships as those of the family, school, and community.
- 324 "Statistician Assignment" An assignment to plan surveys and collect, summarize, and interpret numerical data; applying statistical theory and methods.
- 325 "Therapist Assignment" An assignment to perform activities involving evaluation of physical methods of treatment and rehabilitation other than the use of drugs and surgery.
- 4 "Technical" A grouping of assignments requiring a combination of basic scientific knowledge and manual skills which can be obtained through approximately two years of post high school education, such as is offered in junior/community colleges and technical institutes, or through equivalent special study and/or on-the-job training. This classification includes interns, aides, computer operators and practical nurses.
- 401 "Audiometrist Assignment" An assignment to administer audiotape (hearing-accuracy) screening tests under the supervision of an audiologist or physician.
- 402 "Computer Operating Assignment" An assignment to operate and control computers and related peripheral equipment.
- 403 "Dental Hygienist Assignment" An assignment to a staff member who is licensed as a dental hygienist to perform dental prophylactic treatments and to instruct others in the care of the teeth and mouth.
- 404 "Graphic Arts Assignments" An assignment to plan and arrange art layouts to illustrate programs or processes for publication; demonstration and more effective communication.
- 405 "Inspector Assignment" An assignment to appraise the condition of equipment and buildings as they relate to construction and codes; safety and health; and the condition of new construction and improvement to educational programs.

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- 315 "Physician Assignment" An assignment to a staff member who is licensed under the Medical Practice Act (11-Rev-Stat-1985, ch-11, par-401-e-seq-) to diagnose and treat diseases and disorders of the human body.
- 316 "Planning Assignment" An assignment to perform activities concerning the setting of the LEA and goals; projects and objectives of the LEA and formulation of the courses of action to fulfill these objectives.
- 317 "Psychiatrist Assignment" An assignment to a staff member who is licensed as a physician and certified as a psychiatrist to study, diagnose and treat diseases and disorders of the mind.
- 318 "Psychologist Assignment" An assignment to a staff member who is licensed as a psychologist to evaluate and analyze pupils' behavior by measuring and interpreting the intellectual, emotional and social development and diagnosing their educational and personal disabilities.
- 319 "Public/Community Relations Assignment" An assignment to enter good relations between the LEA and the community by planning and conducting programs to disseminate information through such media as newspapers, radio and television; public forums and civic activities; and by reviewing material for and directing preparation of LEA publications.
- 320 "Registered Nursing Assignment" An assignment to a staff member who is licensed as a registered nurse to perform activities regarding subspecialty specialties; judgment and skill in observation, care, and counsel of ill and injured persons and in illness prevention.
- 321 "Registrar Assignment" An assignment to coordinate and direct LEA registration activities, including direct registration and analysis of registration data for administrative use.
- 322 "Research and Development Assignment" An assignment to perform activities concerning the systematic studies and investigations in some field of knowledge and with the evolving process of using the products of research and development to improve educational programs.



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- 406 "Practical Nursing Assignment" An-assignment-to-perform-auxiliary-medical-services,-such-as-taking-and-recording-temperature,-pulse,-and-respiration-rates-and-giving-medication-under-the-supervision-of-a-physician-or-a-registered-nurse-
- 407 "Programming Assignment" An-assignment-to-prepare-logical-coded-sequences-of-operations-to-be-performed-by-a-computer-in-solving-problems-or-processing-data-
- 408 "Psychometrist Assignment" An-assignment-to-perform-activities-concerned-with-measuring-the-intellectual,-social,-and-emotional-development-of-pupils-through-the-administration-and-interpretation-of-psychological-tests--These-activities-are-usually-carried-out-under-the-direction-or-supervision-of-a-psychologist-or-related-professional-
- 409 "Purchasing Agent Assignment" An-assignment-to-perform-activities-concerned-with-buying-supplies,-equipment,-and-materials-used-in-the-operation-of-the-LEA-
- 410 "Student-Teaching Assignment" An-assignment-to-instruct-pupils-under-the-supervision-of-a-certificated-teacher-as-part-of-a-formalized-higher-education-program-of-teacher-preparation-
- 411 "Teaching Assistant Aide Assignment" An-assignment-to-perform-the-day-to-day-activities-of-teaching-pupils-under-the-supervision-of-a-teacher--The-teaching-assistant-assignment-does-not-include-any-diagnostic-or-long-range-evaluative-decisions-regarding-pupils-taught--Staff-members-having-this-assignment-may-or-may-not-be-certificated-but-have-completed-at-least-two-years-of-formal-education-preparatory-for-teaching-or-the-equivalent-in-experience-or-training-
- 412 "Teaching Intern Assignment" An-assignment-to-instruct-pupils-as-part-of-on-the-job-preparation-for-full-certification-as-a-teacher--A-teaching-intern-usually-has-all-the-professional-education-necessary-for-certification-except-for-skills-in-the-fields-of-education-or-educational-psychology-

5 "Office/Clerical" A-grouping-of-assignments  
Assignments to perform the activities of preparing, transferring, transcribing, systematizing, or

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- preserving communications, records, and transactions, regardless of the level of skills required, where the activities are predominantly non-manual.
- 501 "Bookkeeping Assignment" An-assignment-to-keep-a-systematic-record-of-accounts-or-transactions-and-to-prepare-statements-
- 502 "Clerical Assignment" An-assignment-to-perform-activities-concerned-with-preparing,-transferring,-transcribing,-systematizing,-or-filing-written-communications-and-records--This-assignment-includes-the-positions-of-clerk,-clerk-typist,-stenographer,-file-clerk,-and-secretary-
- 503 "Messenger Assignment" An-assignment-to-deliver-messages,-documents,-packages,-and-other-items-to-offices-or-departments-within-or-outside-the-LEA-
- 504 "Records Managing Assignment" An-assignment-to-perform-activities-concerned-with-establishing-and-maintaining-an-adequate-and-efficient-system-for-controlling-the-records-of-the-LEA-
- 505 "Teaching Aide Assignment"--An-assignment-to-assist-a-teacher-with-routine-activities-associated-with-teaching,-those-activities-requiring-minor-decisions-regarding-students,-such-as-monitoring,-conducting-rote-exercises,-operating-equipment,-and-clerking-
- 6 "Craft and Trades" A-grouping-of-manual-assignments  
Assignments requiring a relatively high level of manual skill level (usually acquired through an extensive period of training) as well as requiring considerable judgment and a thorough-and comprehensive knowledge of the processes involved in the work.
- 601 "Carpenter Assignment" An-assignment-to-perform-activities-involved-in-constructing,-erecting,-installing,-and-repairing-wooden-structures-and-fixtures-
- 602 "Electrician Assignment" An-assignment-to-perform-activities-involved-with-planning-layout-and-installing-and-repairing-wiring,-electrical-fixtures,-apparatus,-and-control-equipment-



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~~playgrounds-and-in-lunchrooms-and-taking-attendance-  
This-assignment-would-include-traffic-guards-for-  
loading-buses-~~

907 "Stores Handling Assignment" ~~An-assignment-to-perform-  
the-activities-of-receiving,-storing,-and-dispensing-  
school-supplies,-materials,-and-equipment-~~

"Term"

Term is a division of the school year (the 12-month period of time denoting the beginning or ending dates for school accounting purposes) which may be divided into regular and summer terms, semesters, trimesters, or quarters. For purposes of this Manual, it is suggested that the following terms be used.

"Code"

"Descriptor"

- 2 "Fall Term Day" This is a division which usually begins in August or September and ends in December or January and pupils attend the day sessions.
- 3 "Fall Term Evening" This is the same as the term above except pupils attend the evening sessions.
- 4 "Winter Term Day" This is a division which usually begins in November or December and pupils attend the day sessions.
- 5 "Winter Term Evening" This is the same as the term above except pupils attend the evening session.
- 6 "Spring Term Day" This is a division which usually begins in January or February and ends in May or June and pupils attend the day sessions.
- 7 "Spring Term Evening" This is the same as the term above except pupils attend the evening session.
- 8 "Summer Term Day" This is a division which usually begins in June and ends in August and pupils attend the day sessions.
- 9 "Summer Term Evening" This is the same as the term above except pupils attend the evening session.

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"Subject Matter Area"

Subject Matter Area is a group of closely related subjects. These codes permit the accumulation of costs associated with particular subjects. Additional categories can be added by the LEA if needed.

"Code"

"Descriptor"

- 01 "Agriculture" Programs include: agricultural production; agricultural supplies/services; agricultural mechanics; agricultural products; ornamental horticulture; processing, management, marketing, and services; other agriculture areas (vocational program).
- 02 "Art" Courses including art history and theory and art instruction. Activities primarily involve visual, tactile and kinesthetic expression.
- 03 "Business" Courses including accounting; bookkeeping; budget control; business arithmetic or mathematics; business communications; business ethics; business finance; business law; business machines; business psychology; business statistics; office work experience; clerical practice; consumer education; credit and collections; economics; economic geography; exploratory business; filing and record control; general business or introduction to business; insurance and risk; investments; business and management principles; marketing; office practice; personal development and human relations; personal finance; real estate; retailing, selling principles; shorthand, stenographic, and secretarial; typewriting; other business areas.
- 04 "Marketing and Distribution" Program includes: marketing and distribution courses related to apparel and accessories business and personal service; marketing programs; financial services; floristry, farm and garden supplies; food marketing programs; industrial; retailing programs; general marketing programs; home furnishings and office products; hardware; hospitality and recreation; insurance marketing programs; transportation and travel; vehicles and petroleum; and marketing cooperative education programs (vocational program).
- 05 "English Language Arts" Courses including language skills; linguistics; literature; composition; speech; dramatic arts.



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- 13 "Natural Sciences" Courses including general science (including elementary school science); biological sciences; physical sciences; earth-space sciences.
- 14 "Business and Office" Courses include: accounting, bookkeeping, and related programs; business computer and console operation; business data entry equipment operation; business data programming; legal operation; medical secretary; secretarial; word processing; general office clerk/information specialist; business and office cooperative education (vocational program).
- 15 "Social Sciences" Courses including anthropology; area studies, citizenship education; economics; geography; history; humanities; philosophy; political science; psychology; and sociology.
- 16 "Construction Trades" Programs include: brick, block, and stonemasonry; carpentry; residential/commercial electrician; electrical services; drywall maintenance and custodial services; plumbing, pipefitting, and steamfitting; construction and building trades (vocational program).
- 17 "Mechanics and Repairers" Program includes: business machine repair; communication electronics; computer electronics maintenance and repair; industrial electronics; major appliance repair; motor repair; small appliance repair; heating, air conditioning, and refrigeration mechanics; heavy equipment maintenance and repair; industrial machinery maintenance and repair; operation, maintenance, and repair of audio-visual equipment; watch repair; instrument repair; stationary energy sources; vehicle and mobile equipment mechanics and repairs; aircraft mechanics; automotive body repair; automotive mechanics; diesel engine mechanics; small engine repair (vocational program).
- 18 "Precision Production" Program includes: drafting, general; graphic & printing communication; commercial art, commercial photography; lithography, photography, and platemaking; printing press operations, silk screen

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- 06 "Foreign (or Second) Languages" Courses including classical languages; modern foreign languages; humanities.
- 07 "Health Occupations Education" Program includes: dental; medical laboratory technology; nursing; respiratory therapy; occupational therapy, radiology; ophthalmic, occupational therapy, and other related health occupations (vocational program).
- 08 "Health and Safety in Daily Living" Courses in health and safety in daily living designed to promote development in the areas of personal and public health and safety.
- 09 "Home Economics" Courses include: food and nutrition; child development; clothing and textiles; living environments; parenting; adult living; resource management; food service management; day care occupations; fashion/fabric coordination (vocational program).
- 10 "Industrial Arts" Courses including construction; crafts (industrial); drafting; electricity/electronics; elementary school industrial arts; general industrial arts; graphic arts; home mechanics; industrial arts mathematics; industrial arts science (applied chemistry); industrial arts science (applied physics); industrial materials and processes; manufacturing; metals; plastics; power/automotive mechanics; research and development; service industries; woods; other industrial arts.
- 11 "Mathematics" Courses including elementary school mathematics; mathematics for seventh and eighth grades; algebra and trigonometry (integrated); applied mathematics; calculus; calculus with analytic geometry; computer mathematics; elementary functions; first-year college mathematics for elementary school teachers; general mathematics for elementary school teachers; general mathematics; geometry; introduction to analysis; liberal arts mathematics; probability and statistics; trigonometry; other mathematics.
- 12 "Music" Courses including music (general education); music literature and/or history; music theory; vocal music; instrumental music; rhythm and body movement; humanities, other music.



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making and printing; upholstering; precision metal work; foundry work, machine tool operation/machine shop; sheet metal; tool and die making; welding, brazing, and soldering; plastics; millwork and cabinet making (vocational program).

- 19 "Differentiated Curriculum for Handicapped Pupils" Courses including communication skills; interpersonal and behavioral coping skills; motor skills; perceptual skills; and other differentiated curriculum for handicapped pupils.
- 20 "Environmental Design" Program includes: interior design (vocational program).
- 21 "Driver Education" Courses in driver education.
- 22 "Communication Technologies" Programs include: radio and television production and broadcasting technology (vocational program).
- 23 "Consumer, Personal, and Miscellaneous Services" Programs include: barbering; cosmetology (vocational program).
- 24 "Engineering and Engineering-Related Technologies" Programs include: environmental control; quality control technology (vocational program).
- 25 "Protective Services" Programs include: public service occupations; firefighting (vocational program).
- 26 "Transportation and Material Moving" Programs include: airplane piloting and navigation; mining equipment operation (vocational program).
- 27 "Business and Management" Program includes: real estate and small business management (vocational program).
- 28 "Communications" Program includes: advertising (vocational program).
- 29 "Renewable Natural Resources" Programs that prepare individuals for activities involving the conservation and/or improvement of natural resources such as air, soil, water, land, fish, and wildlife for economic and recreational purposes (vocational program).

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- 30 "Interscholastic Activities" Those extracurricular activities which supplement the regular instructional program such as athletics, band, chorus, and speech.
- 40 "Junior ROTC" Activities organized into programs of instruction to provide opportunities for students to prepare for and achieve career objectives in selected branches of the military service.
- 50 "Physical Education" Activities designed to develop physical and mental growth and fitness of individuals. Emphasis is placed on improving the muscles, motor skills, attitudes and habits of conduct.
- 60 "Special Programs" Vocational orientation course for special education students in a nonmainstreamed environment (vocational program).
- 61 "Computers" Activities or programs that provide regular instruction in any areas of data processing and/or computer operations.
- 70 "Cocurricular Activities" Courses including academic cocurricular activities; music cocurricular activities; school and/or public service cocurricular activities; social cocurricular activities.

## "Programs"

This dimension lacks the rigidity and definition found in other dimensions. This is purposeful for it is recognized that it would be impossible to categorize in advance all cost combinations an LEA might want to accumulate in order to attain certain objectives. Program may be defined as a group of interdependent, closely related services and/or activities progressing toward or contributing to a common objective or set of allied objectives.

(Source: Amended at 13 Ill. Reg. 7610, effective May 4, 1989)



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## STATE BOARD OF EDUCATION

## NOTICE OF ADOPTED AMENDMENTS

TITLE 23: EDUCATION AND CULTURAL RESOURCES  
SUBTITLE A: EDUCATION  
CHAPTER I: STATE BOARD OF EDUCATION  
SUBCHAPTER c: FINANCEPART 120  
PUPIL TRANSPORTATION REIMBURSEMENT

## SUBPART A: SCHOOL REIMBURSEMENT

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AUTHORITY: Implementing and authorized by Article 29 of The School Code (Ill. Rev. Stat. 1987, ch. 122, par. 29-1 et seq.).

SOURCE: Adopted at 10 Ill. Reg. 19438, effective October 31, 1986; amended at 10 Ill. Reg. 21675, effective December 11, 1986; amended at 12 Ill. Reg. 4147, effective February 5, 1988; amended at 13 Ill. Reg. 7731, effective May 8, 1989

NOTE: Capitalization denotes statutory language.

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## SUBPART A: SCHOOL REIMBURSEMENT

## Section 120.10 Definitions

"Buildings" - A district leased, leased/purchased or owned structure or portion of a structure that houses pupil transportation vehicles and/or equipment used for servicing the district's pupil transportation vehicles, such as a school bus storage building or pupil transportation maintenance garage.

"Chief mechanic" - The person who directly supervises the school district's mechanics and maintenance personnel for pupil transportation vehicles and who also performs the duties of school bus mechanic when necessary.

"Contract" - A written agreement between two parties, for a specific period of time and amount for compensation, that is enforceable by law.

"Contractual pupil transportation service" - Pupil transportation services provided for a set fee under a contract with an independent carrier.

"District owned and operated pupil transportation service" - Pupil transportation service provided by a school district that owns and operates the approved safety inspected vehicle(s), exercises managerial control over facilities and personnel used in the pupil transportation service, and also employs and supervises the school bus driver(s).

"Equipment" - Items, other than vehicles, costing \$500 or more and having a useful life of more than one year.

"Independent Carrier" - An individual, partnership, corporation, firm, organization, association or other legal entity not subject to control by a school district, which enters into a contract with a school district to provide pupil transportation services. An entity does not qualify as an independent carrier if its contract with the district requires that it do one or more of the following:

employ existing school district drivers, mechanics, and administrative and clerical personnel;

pay salaries as stipulated by the school district;

employ or discharge employees solely at the discretion of the school district;



"School day" - THAT PERIOD OF TIME WHICH THE PUPIL IS REQUIRED TO BE IN ATTENDANCE AT SCHOOL FOR INSTRUCTIONAL PURPOSES.

"Site improvement" - Any addition or improvement to a site leased, leased/purchased, or owned that is directly related to the district pupil transportation services, including but not limited to, underground fuel storage tanks.

"Transportation Fund" - An accounting entity as described in Section 17-8 of the School Code (111. Rev. Stat. 1985 1987, ch. 122, par. 17-8), to account for revenue and expenditures related to pupil transportation services.

"Transportation related building and building maintenance costs" - The portion of depreciation of buildings and site improvements and costs of operation and maintenance of buildings and site improvements directly related to a school district's pupil transportation program. These costs are chargeable to and paid from the Educational Fund or Operations, Building and Maintenance Fund as prescribed in Section 17-7 of the School Code (111. Rev. Stat. 1985 1987, ch. 122, par. 17-7).

"Transportation supervisory salary costs" - That portion of the salary and related employee benefits of school district employee(s) who are documented as supervising a school district's pupil transportation programs (Regular, Vocational, Special Education and Nonreimbursable). For districts that do not employ a full or part-time transportation supervisor, a supervisor's/director of special education's salary and related employee benefits shall be prorated as detailed in Section 120.80(b)(3) of this Part. These salary and related employee benefit costs shall be paid from the Transportation Fund.

"Useful life" - The period of time during which the item is expected to be suitable for pupil transportation service.

(Source: Amended at 13 I11. Reg. 7731, effective May 8, 1989)

Section 120.60 Reimbursable Annual Depreciation Allowances

a) Annual depreciation allowances shall be based on the principal cost of pupil transportation vehicles or equipment for items costing \$500 or more and with a useful life in excess of one year.

1) When a vehicle and/or equipment costing \$500 or more is purchased, leased for 30 days or more, or leased/purchased any time during the fiscal year, a full year's depreciation is claimable for that year.

employ specific types and numbers of administrative personnel.

"Lease" - A written contract between two parties whereby the lessee agrees to pay the lessor a specified sum of money for the use of the lessor's transportation equipment, building and/or vehicles for a specific period of time with no option to purchase.

"Lease/purchase agreement" - A written contract between two parties whereby the lessee agrees to pay the lessor a specified sum of money for the use of the lessor's transportation equipment, building and/or vehicles for a specific period of time, and the contract contains a clause permitting the lessee the option to purchase the equipment and/or vehicles at a specified price within a specified period of time.

"Materials, parts, and supplies" - Items costing less than \$500 or having a useful life of one year or less.

"Principal cost or capital cost" -

For purchased vehicles, equipment and/or buildings/property the pre-year principal cost is the cash cost (list price less any discount, revenue from sale of district-owned item, and/or trade-in allowance) plus the prior year's undepreciated balance of the traded district-owned vehicle, equipment or building/property including all financing charges whether explicit or implicit.

For leased or leased/purchased vehicles, equipment and/or buildings/property the principal cost is the fair market value of the vehicle, equipment and/or building/property at the time of acquisition.

"Prorated cost" - A cost incurred for multiple functions. In accounting for such cost, the total cost shall be prorated on a verifiable basis among the appropriate account function codes.

"Pupil transportation vehicles" - School buses and other vehicles used for transporting pupils.

"School bus driver" - A person who possesses a valid school bus driver's permit, and drives a pupil transportation vehicle to transport pupils.

"School bus maintenance personnel" - Individuals whose duties are to maintain the district owned or operated pupil transportation vehicles.



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- 2) When a vehicle and/or equipment is sold, destroyed, or traded-in any time during the fiscal year, no depreciation may be claimed for that year.
- 3) Vehicles and/or equipment leased for 30 days or more, leased/purchased or purchased, and sold or destroyed within the same fiscal year must use a prorated principal cost based on the following formula:
- (Principal costs divided by 12 months) X number of months in possession of the district = prorated principal cost.
- b) Pupil transportation vehicles that are purchased, leased/purchased, or leased for 30 days or more by the district shall be subject to a 20 percent annual depreciation allowance based on the principal cost.
- c) Pupil transportation equipment not installed in the vehicle that is purchased or leased/purchased or leased for more than 30 days by the district shall be subject to a ten percent annual depreciation allowance based on the principal cost.
- d) The depreciation of buildings/property that are purchased, leased/purchased, or leased for more than 30 days, is based on an annual depreciation rate of 2% of the principal cost.
- ~~e) The depreciation of storage tanks or fueling stations that are purchased, leased/purchased, and/or leased for more than 30 days is based on an annual depreciation rate of 5% of the principal cost.~~
- e) ~~f)~~ Repairs or modifications to pupil transportation vehicles costing \$500 or more and extending the useful life of the vehicle by more than one year must be capitalized and shall be subject to a 33 1/3 percent annual depreciation allowance.
- f) ~~g)~~ Depreciation of site improvement(s) costing \$500 or more and having a useful life of more than one year, made to the building(s) or property used for pupil transportation purposes, is subject to a five percent annual depreciation allowance based on the principal cost, including installation fees.

(Source: Amended at 13 Ill. Reg. 7731, effective May 8, 1989)

## Section 120.110 Reporting Requirements

According to the date set forth in Section 29-5 of The School Code, districts shall annually report, on the State Board of Education form entitled "Annual Claim for Pupil Transportation Reimbursement," the information described in subsections (a) through ~~(d)~~ (e) of this Section.

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- a) For regular pupil transportation services, the school districts shall annually, pursuant to Section 29-5 of The School Code, report the following items:
- 1) Total number of enrolled pupil days in the regular pupil transportation service, to be compiled on the State Board of Education form, "Resident Pupils Transported Work Sheet" for each of the following:
- A) Pupils residing one and one-half miles or more from their assigned attendance center;
- B) Pupils residing less than one and one-half miles from their assigned attendance center;
- C) Pupils residing less than one and one-half miles from their assigned attendance center with vehicular hazard approval; and
- D) Pupils transported at times other than at the beginning or end of the school day.
- 2) Total number of days pupils were transported during the regular school term.
- 3) Total number of pupils, to be compiled on the "Resident Pupils Transported Work Sheet" in the following categories:
- A) Public school pupils transported during the regular school term;
- B) Nonpublic school pupils transported during the regular school term; and
- C) Public and nonpublic school pupils transported during the summer school term.
- 4) Total number of vehicle miles traveled to and from school during the regular school term.
- 5) Expenditures and deductions as set forth in Sections 120.50 through 120.80.
- b) For vocational pupil transportation services, the school districts shall annually report the following items:
- 1) Total number of pupils transported during the regular school term;



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NOTICE OF ADOPTED AMENDMENTS

"QUALIFYING PUPIL" MEANS AN INDIVIDUAL WHO:

IS A RESIDENT OF THE STATE OF ILLINOIS; AND

IS UNDER THE AGE OF 21 AT THE CLOSE OF THE SCHOOL YEAR FOR WHICH REIMBURSEMENT IS SOUGHT; AND

DURING THE SCHOOL YEAR FOR WHICH REIMBURSEMENT IS SOUGHT WAS A FULL-TIME PUPIL ENROLLED IN A KINDERGARTEN THROUGH 12TH GRADE EDUCATIONAL PROGRAM; AND

DID NOT LIVE WITHIN 1 1/2 MILES FROM THE SCHOOL IN WHICH THE PUPIL WAS ENROLLED OR HAVE ACCESS TO TRANSPORTATION PROVIDED ENTIRELY AT PUBLIC EXPENSE TO AND FROM THAT SCHOOL AND A POINT WITHIN 1 1/2 MILES OF THE PUPIL'S RESIDENCE, MEASURED IN A MANNER CONSISTENT WITH SECTION 29-3 OF THE SCHOOL CODE; OR

DID LIVE WITHIN 1 1/2 MILES FROM THE SCHOOL IN WHICH THE PUPIL WAS ENROLLED AS MEASURED IN A MANNER CONSISTENT WITH SECTION 29-3 OF THE SCHOOL CODE, DID NOT HAVE ACCESS TO TRANSPORTATION PROVIDED ENTIRELY AT PUBLIC EXPENSE TO AND FROM THAT SCHOOL, AND CONDITIONS WERE SUCH THAT WALKING WOULD HAVE CONSTITUTED A SERIOUS HAZARD TO THE SAFETY OF THE PUPIL DUE TO VEHICULAR TRAFFIC.

"QUALIFIED TRANSPORTATION EXPENSES" MEANS COSTS REASONABLY INCURRED BY THE CUSTODIAN TO TRANSPORT, FOR THE PURPOSES OF ATTENDING REGULARLY SCHEDULED DAY-TIME CLASSES, A QUALIFYING PUPIL BETWEEN SUCH QUALIFYING PUPIL'S RESIDENCE AND THE SCHOOL AT WHICH SUCH QUALIFYING PUPIL IS ENROLLED AND SHALL INCLUDE AUTOMOBILE EXPENSES AT THE STANDARD MILEAGE RATE ALLOWED BY THE UNITED STATES INTERNAL REVENUE SERVICE AS REIMBURSEMENT FOR BUSINESS TRANSPORTATION EXPENSE, AS WELL AS PAYMENTS TO MASS TRANSIT CARRIERS, PRIVATE CARRIERS, AND CONTRACTUAL FEES FOR TRANSPORTATION.

"SCHOOL" MEANS A PUBLIC OR NONPUBLIC ELEMENTARY OR SECONDARY SCHOOL IN ILLINOIS, ATTENDANCE AT WHICH SATISFIES THE REQUIREMENTS OF SECTION 26-1 OF THE SCHOOL CODE (Ill. Rev. Stat. 1985 1987, ch. 122, par. 26-1).

"Serious Safety Hazard" = THE DETERMINATION OF WHAT CONSTITUTES A SERIOUS SAFETY HAZARD SHALL IN EACH CASE BE MADE BY THE ILLINOIS DEPARTMENT OF TRANSPORTATION IN ACCORDANCE WITH GUIDELINES WHICH THAT DEPARTMENT SHALL PROMULGATE IN 92 Ill. Adm. Code 557 (Transportation).

(Source: Amended at 13 Ill. Reg. 7731, effective May 8, 1989)

## STATE BOARD OF EDUCATION

## NOTICE OF ADOPTED AMENDMENTS

## Section 120.210 Custodians Eligible for Reimbursement

- a) This Subpart establishes the procedures for reimbursing custodians for qualified transportation expenses as provided in Section 29-5.2 of The School Code (Ill. Rev. Stat. 1985 1987, ch. 122, par. 29-5.2).
- b) The custodian must complete a claim form, provided by the State Board of Education, no later than June 30 of each year within a 21-calendar-days-after-the-close-of-the-regular-school-year. The claim form will be available at each school attendance center for which the State Board of Education has a mailing address on file.
  - 1) In cases where a qualifying pupil resides within 1 1/2 miles of the pupil's school but for whom walking constitutes a serious hazard to the safety of the pupil due to vehicular traffic, the custodian must first request a determination of a serious safety hazard from the Illinois Department of Transportation, except that any custodian who previously received a determination that a serious safety hazard exists need not resubmit such a request for 4 years.
  - 2) The custodian's request for a determination of a serious safety hazard must be completed on a form provided by the Superintendent of the Educational Service Region for the county in which the custodian resides and must be returned to that Educational Service Region Superintendent by February 1 of the school year for which reimbursement will be sought.
- c) The custodian shall certify on the claim form provided by the State Board of Education that:
  - 1) the custodian is the parent or legal guardian of the pupil(s) for whom expenses are being claimed;
  - 2) during the school year for which reimbursement is being claimed, the pupil(s) attended regularly scheduled day-time classes as full-time student(s) in a kindergarten through grade 12 program at the public or nonpublic school;
  - 3) the pupil(s) resided 1 1/2 miles or more from the school attended and did not have access to transportation to and from school provided entirely at public expense; or these pupils lived within 1 1/2 miles from the school attended, the Illinois Department of Transportation has determined, within the last 4 years, that walking would constitute a serious hazard to the safety of the pupils due to vehicular traffic, the hazardous conditions remain unchanged, and the pupils did not have access to transportation to and from school provided entirely at public expense;



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4) the custodian paid the amount claimed to transport the pupil(s) to and from school during the school year for which the claim is being submitted; and

5) that if requested within three years after the close of the school year for which reimbursement is claimed, the custodian will provide the State Superintendent of Education with either contemporaneous records verifying the amount claimed or an affidavit verifying the amount claimed and notification of a serious safety hazard issued by the Illinois Department of Transportation when the pupil(s) claimed lived within 1 1/2 miles of the school attended.

(Source: Amended at 13 Ill. Reg. 7731, effective May 8, 1989)

Section 120.235 Responsibilities of Public and Nonpublic Chief Administrative Officers

THE CHIEF ADMINISTRATIVE OFFICER OF EACH SCHOOL SHALL NOTIFY CUSTODIANS OF QUALIFYING STUDENTS THAT REIMBURSEMENT IS AVAILABLE. NOTIFICATION SHALL OCCUR BY THE FIRST MONDAY IN NOVEMBER OF THE SCHOOL YEAR FOR WHICH REIMBURSEMENT IS AVAILABLE (Section 29-5.2(h) of The School Code; Ill. Rev. Stat. 1987, ch. 122, par. 29-5.2(h)).

(Source: Added at 13 Ill. Reg. 7731, effective May 8, 1989)

NOTICE OF ADOPTED AMENDMENTS

1) Heading of the Part: Storage, Transportation, Sale and Use of Petroleum and Other Regulated Substances

2) Code citation: 41 Ill. Adm. Code 170

3) Section numbers: 170.530  
Adopted Action: Amendment

4) Statutory Authority: Ill. Rev. Stat. 1987, ch. 127%, par. 154

5) Effective date: May 9, 1989

6) Does this rulemaking contain an automatic repeal date? Yes  No  X  
If "yes", please specify the date:

7) Do these adopted amendments contain incorporations by reference? No  
If "yes", please specify the date:

8) Date filed in agency's principal office: May 9, 1989

9) Date the Notice of Proposed Amendments was published in the "Illinois Register": These amendments were not proposed because they are adopted pursuant to Ill. Rev. Stat. 1987, ch. 127%, par. 154.

10) Has JCAR issued a Statement of Objection to this (these) rule(s)? No  
If answer is "yes", please complete the following:

A) Statement of Objection: \_\_\_\_\_, Ill. Reg. \_\_\_\_\_

B) Agency Response: \_\_\_\_\_, Ill. Reg. \_\_\_\_\_

C) Date Agency Response Submitted for Approval to JCAR: N/A

11) Difference(s) between proposal and final version: N/A

12) Have all changes agreed upon by the agency and JCAR been made as indicated in the agreement letter issued by JCAR? N/A

13) Will these amendments replace an emergency amendment currently in effect? No

14) Are there any other proposed amendments pending on this Part? Yes

| Section Numbers | Proposed Action | Illinois Register Citation |
|-----------------|-----------------|----------------------------|
| 170.10          | Amendment       | 13 Ill. Reg. 1756          |
| 170.71          | New Section     | 13 Ill. Reg. 1756          |
| 170.72          | New Section     | 13 Ill. Reg. 1756          |
| 170.73          | New Section     | 13 Ill. Reg. 1756          |
| 170.75          | Amendment       | 13 Ill. Reg. 1756          |
| 170.106         | New Section     | 13 Ill. Reg. 1756          |
| 170.107         | New Section     | 13 Ill. Reg. 1756          |
| 170.108         | New Section     | 13 Ill. Reg. 1756          |



OFFICE OF THE STATE FIRE MARSHAL

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- 15) Summary and Purpose of Amendments: The underscored language was correctly published at 13 Ill. Reg. 5669 but was inadvertently omitted from the File Copy. Since the seven days in which this could have been corrected by Notice had expired, this language is now being added by amendment to 170.530. Since the original rulemaking was exempt from Section 5 of the Illinois Administrative Procedure Act, this corrective amendment is being adopted in the same way.
- 16) Information and questions regarding these adopted amendments shall be directed to:

John S. Moore  
 Director, Division of Petroleum and Chemical Safety  
 Office of the State Fire Marshal  
 3150 Executive Park Drive  
 Springfield, IL 62703-4599

The full text of the adopted amendments begins on the next page.

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF ADOPTED AMENDMENTS

TITLE 41 FIRE PROTECTION  
 CHAPTER I: OFFICE OF THE STATE FIRE MARSHAL

PART 170  
 STORAGE, TRANSPORTATION, SALE AND USE OF PETROLEUM AND OTHER  
 REGULATED SUBSTANCES

SUBPART A: MISCELLANEOUS

|         |   |
|---------|---|
| Section |   |
| 170.10  | Definitions   |
| 170.11  | Incorporation of National Standards                                       |
| 170.15  | Bulk Sales Prohibited   |
| 170.20  | Storage Underground and Limited   |
| 170.30  | Setting of Tanks (Repealed)   |
| 170.40  | Clearance Required for Underground Tanks                                  |
| 170.41  | Location  |
| 170.50  | Material and Construction of Tanks  |
| 170.60  | Venting of Tanks  |
| 170.65  | Underground Tank Installations  |
| 170.70  | Fill Pipes  |
| 170.71  | Registration of Underground Storage Tanks                                 |
| 170.72  | Late Registration Fee   |
| 170.75  | Abandonment of Underground Storage Tanks (Renumbered)                     |
| 170.76  | Leaking Underground Tanks   |
| 170.80  | Unloading Operations  |
| 170.90  | Pumps   |
| 170.91  | Labeling of Containers and Pumps  |
| 170.100 | Piping  |
| 170.105 | Approval of Plans   |
| 170.106 | Installer, Repairer or Remover of Underground Storage Tanks               |
| 170.107 | Tester of Underground Storage Tanks and Cathodic Protection               |
| 170.108 | Pressure Testing  |
| 170.110 | Building  |
| 170.115 | Safe Heat Required  |
| 170.120 | No Flammable or Combustible Liquids Within Building - Exception           |
| 170.130 | Greasing Pits   |
| 170.140 | Wash and Greasing Rooms   |
| 170.145 | Fire Extinguishers  |
| 170.150 | Self-Service - No Self-Service Without Permit; Procedures and Regulations |
| 170.160 | Care and Attendance   |
| 170.170 | Fire Extinguishers (Repealed)   |
| 170.180 | Sale of Fireworks   |
| 170.190 | Approval of Plans (Repealed)  |
| 170.200 | Defective Equipment   |
| 170.210 | Deliveries from Portable Tanks Restricted                                 |
| 170.310 | Unattended Self-Service Other Than Fleet Operations                       |



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- 2) Level measurements are based on an average of two consecutive stick readings at both the beginning and ending of the period;
  - 3) The equipment used is capable of measuring the level of product over the full range of the tank's height to the nearest one-eighth of an inch;
  - 4) A leak is suspected and subject to the requirements of 40 CFR 280, Subpart E, incorporated by reference in Section 170.410, if the variation between beginning and ending measurements exceeds the weekly or monthly standards in Table B;
  - 5) Only tanks of 550 gallons or less nominal capacity may use this as the sole method of release detection. Tanks of 551 to 2,000 gallons may use the method in place of manual inventory control in subsection (a). Tanks of greater than 2,000 gallons nominal capacity may not use this method to meet the requirements of subsection (b).
- c) Tank tightness testing. Tank tightness testing (or another test of equivalent performance) must be capable of detecting a 0.1 gallon per hour leak rate from any portion of the tank that routinely contains product while accounting for the effects of thermal expansion or contraction of the product, vapor pockets, tank deformation, evaporation or condensation and the location of the water table.
- d) Automatic tank gauging. Equipment for automatic tank gauging that tests for the loss of product and conducts inventory control must meet the following requirements:
- 1) The automatic product level monitor test can detect a 0.2 gallon per hour leak rate from any portion of the tank that routinely contains product; and
  - 2) Inventory control (or another test of equivalent performance) is conducted in accordance with the requirements of subsection (a).
- e) Vapor monitoring. Testing or monitoring for vapors within the soil gas of the excavation zone must meet the following requirements:
- 1) The materials used as a backfill are sufficiently porous (e.g., gravel, sand, crushed rock) to readily allow diffusion of vapors from releases into the excavation area;

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- 2) The stored regulated substance, or a tracer compound placed in the tank system, is sufficiently volatile (e.g., gasoline) to result in a vapor level that is detectable by the monitoring devices located in the excavation zone in the event of a release from the tank;
  - 3) The measurement of vapors by the monitoring device is not rendered inoperative by the ground-water, rainfall, soil moisture or other known interferences so that a release could go undetected for more than 30 days;
  - 4) The level of background contamination in the excavation zone will not interfere with the method used to detect releases from the tank;
  - 5) The vapor monitors are designed and operated to detect any significant increase in concentration above background of the regulated substance stored in the tank system, a component or components of that substance, or a tracer compound placed in the tank system;
  - 6) In the UST excavation zone, the site is assessed to ensure compliance with the requirements in subsections (e)(1) through (4) and to establish the number and positioning of monitoring wells that will detect releases within the excavation zone from any portion of the tank that routinely contains product; and
  - 7) Monitoring wells are clearly marked and secured to avoid unauthorized access and tampering.
- f) Ground-water monitoring. Testing or monitoring for liquids on the ground-water must meet the following requirements:
- 1) The regulated substance stored is immiscible in water and has a specific gravity of less than one;
  - 2) Ground-water is never more than 20 feet from the ground surface and the hydraulic conductivity of the soil(s) between the UST system and the monitoring wells or devices is not less than 0.01 cm/sec (e.g., the soil should consist of gravels, coarse to medium sands, coarse silts or other permeable materials);
  - 3) The slotted or perforated portion of the monitoring well casing must be designed to prevent migration of natural soils or filter pack into the well and to allow entry of regulated



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direct a release to the monitoring point and permit its detection;

B) The barrier is compatible with the regulated substance stored so that a release from the UST system will not cause a deterioration of the barrier allowing a release to pass through undetected;

C) For cathodically protected tanks, the secondary barrier must be installed so that it does not interfere with the proper operation of the cathodic protection system;

D) The ground-water, soil moisture or rainfall will not render the testing or sampling method used inoperative so that a release could go undetected for more than 30 days;

E) The site is assessed to ensure that the secondary barrier is always above the ground-water and not in a 25-year flood plain, unless the barrier and monitoring designs are for use under such conditions; and

F) Monitoring wells are clearly marked and secured to avoid unauthorized access and tampering.

3) For tanks with an internally fitted liner, an automated device can detect a release between the inner wall of the tank and the liner, and the liner is compatible with the substance stored.

h) Other methods. Any other type of release detection method, or combination of methods, can be used if:

1) It can detect a 0.2 gallon per hour leak rate or a release of 150 gallons within a month with a probability of detection of 0.95 and a probability of false alarm of 0.05; or

2) The Office of the State Fire Marshal may approve another method if the owner and operator can demonstrate that the method can detect a release as effectively as any of the methods allowed in subsections (c) through (h); the demonstration of any such method shall be by writing submitted to the Office. In comparing methods, the Office shall consider the size of release that the method can detect and the frequency and reliability with which it can be detected. If the method is approved, the owner and operator must comply with any conditions imposed by the Office on its

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substance on the water table into the well under both high and low ground-water conditions.

4) Monitoring wells shall be sealed from the ground surface to the top of the filter pack:

5) Monitoring wells or devices intercept the excavation zone or are as close to it as is technically feasible:

6) The continuous monitoring devices or manual methods used can detect the presence of at least one-eighth of an inch of free product on top of the ground-water in the monitoring wells:

7) Within and immediately below the UST system excavation zone, the site is assessed to ensure compliance with the requirements in subsections (e)(1) through (5) and to establish the number and positioning of monitoring wells or devices that will detect releases from any portion of the tank that routinely contains product; and

8) Monitoring wells are clearly marked and secured to avoid unauthorized access and tampering.

g) Interstitial monitoring. Interstitial monitoring between the UST system and a secondary barrier immediately around or beneath it may be used, but only if the system is designed, constructed and installed to detect a leak from any portion of the tank that routinely contains product and also meets one of the following requirements:

1) For double-walled UST systems, the sampling or testing method can detect a release through the inner wall in any portion of the tank that routinely contains product; the provisions specified in STI, "Standard for Dual Wall Underground Storage Tank", incorporated by reference in Section 170.410, may be used as guidance for aspects of the design and construction of underground steel double-walled tanks;

2) For UST systems with a secondary barrier within the excavation zone, the sampling or testing method used can detect a release between the UST system and the secondary barrier;

A) The secondary barrier around or beneath the UST system consists of artificially constructed material that is sufficiently thick and impermeable (not in excess of 0.00001 cm/sec for the regulated substance stored) to







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## POLLUTION CONTROL BOARD

## NOTICE OF ADOPTED AMENDMENTS

Water Company

## SUBPART C: TEMPORARY EFFLUENT STANDARDS

Section  
304.301 Exception for Ammonia Nitrogen Water Quality  
Violations  
304.302 City of Joliet East Side Wastewater Treatment Plant

## APPENDIX A References to Previous Rules

AUTHORITY: Implementing Section 13 and authorized by Section 27 of the Environmental Protection Act (Ill. Rev. Stat. 1987, ch. 111 1/2 pars. 1013 and 1027).

SOURCE: Filed with the Secretary of State January 1, 1978; amended at 2 Ill. Reg. 30, p. 343, effective July 27, 1978; amended at 2 Ill. Reg. 44, p. 151, effective November 2, 1978; amended at 3 Ill. Reg. 20, p. 95, effective May 17, 1979; amended at 3 Ill. Reg. 25, p. 190, effective June 21, 1979; amended at 4 Ill. Reg. 20, p. 53, effective May 7, 1980; amended at 6 Ill. Reg. 563, effective December 24, 1981; codified at 6 Ill. Reg. 7818; amended at 6 Ill. Reg. 11161, effective September 7, 1982; amended at 6 Ill. Reg. 13750, effective October 26, 1982; amended at 7 Ill. Reg. 3020, effective March 4, 1983; amended at 7 Ill. Reg. 8111, effective June 23, 1983; amended at 7 Ill. Reg. 14515, effective October 14, 1983; amended at 7 Ill. Reg. 14910, effective November 14, 1983; amended at 8 Ill. Reg. 1600, effective January 18, 1984; amended at 8 Ill. Reg. 3687, effective March 14, 1984; amended at 8 Ill. Reg. 8237, effective June 8, 1984; amended at 9 Ill. Reg. 1379, effective January 21, 1985; amended at 9 Ill. Reg. 4510, effective March 22, 1985; peremptory amendment at 10 Ill. Reg. 456, effective December 23, 1985; amended at 11 Ill. Reg. 3117, effective January 28, 1987; amended in R84-13 at 11 Ill. Reg. 7291, effective April 3, 1987; amended in R86-17(A) at 11 Ill. Reg. 14748, effective August 24, 1987; amended in R84-16 at 12 Ill. Reg. 2445, effective January 15, 1988; amended in R83-23 at 12 Ill. Reg. 8658, effective May 10, 1988; amended in R87-27 at 12 Ill. Reg. 9905, effective May 27, 1988; amended in R82-7 at 12 Ill. Reg. 10712, effective June 9, 1988; amended in R85-29 at 12 Ill. Reg. 12064, effective July 12, 1988; amended in R87-22 at 12 Ill. Reg. 13966, effective August 23, 1988; amended in R86-3 at 12 Ill. Reg. 20126, effective November 16, 1988; amended in R84-20 at 13 Ill. Reg. 851, effective January 9, 1989; amended in R85-11 at 13 Ill. Reg. 2060, effective February 6, 1989; amended in R88-1 at 13 Ill. Reg. 5976, effective April 18, 1989; amended in R86-17(B) at 13 Ill. Reg. 7754, effective May 4, 1989.

Section 304.120 Deoxygenating Wastes

## POLLUTION CONTROL BOARD

## NOTICE OF ADOPTED AMENDMENTS

Except as provided in Section 306.103, all effluents containing deoxygenating wastes shall meet the following standards:

- a) No effluent shall exceed 30 mg/l of five day biochemical oxygen demand (BOD<sub>5</sub>) (STORET number 00310) or 30 mg/l of suspended solids (STORET number 00530), except that treatment works employing three stage lagoon treatment systems which are properly designed, maintained and operated, and whose effluent has a dilution ratio no less than five to one or who qualify for exceptions under paragraph subsection (c) shall not exceed 37 mg/l of suspended solids.
- b) No effluent from any source whose untreated waste load is 10,000 population equivalents or more, or from any source discharging into the Chicago River System or into the Calumet River System, shall exceed 20 mg/l of BOD<sub>5</sub> or 25 mg/l of suspended solids.
- c) No effluent whose dilution ratio is less than five to one shall exceed 10 mg/l of BOD<sub>5</sub> or 12 mg/l of suspended solids, except that sources employing third-stage treatment lagoons shall be exempt from this paragraph subsection (c) provided all of the following conditions are met:
  - 1) The waste source qualifies under one of the following categories:
    - A) Any wastewater treatment works with an untreated waste load less than 2500 population equivalents, which is sufficiently isolated that combining with other sources to aggregate 2500 population equivalents or more is not practicable.
    - B) Any wastewater publicly owned treatment works in existence and employing third-stage treatment lagoons on January 1, 1986, whose untreated waste load is 5000 population equivalents or less and sufficiently isolated that combining to aggregate 5000 population equivalents or more is not practicable.
    - C) Any wastewater publicly owned treatment works with an untreated waste load of 5000 population equivalents or less, which has reached the end of its useful life by January



1, 1987, and is sufficiently isolated that combining to aggregate 5000 population equivalents or more is not practicable.

Any wastewater treatment works with an untreated waste load of 5000 population

equivalents or less which has reached the end of its useful life and which has received an

adjusted standard determination from the Board

that it qualifies for a lagoon exemption.

Such a Board determination will only be made in an adjusted standard proceeding, held in accordance with Section 28.1 of the Environmental Protection Act (Ill. Rev. Stat. 1987, ch. 111 1/2, par. 1028.1) and applicable procedures set forth by 35 Ill. Adm. Code 106.

1) In an adjusted standard proceeding the Board may determine that the petitioning wastewater treatment source qualifies for a lagoon exemption if the wastewater treatment works proves that it is so situated that a land treatment system is not a suitable treatment alternative.

Factors relevant to a suitability finding may include the following: cost; influent character; geographic characteristics; climate; soil conditions; hydrologic conditions; and the availability of irrigable land.

ii) For the purposes of this subsection (D), a land treatment system is a wastewater treatment system which does not directly discharge treated effluent to waters of the State but instead uses the treated effluent to irrigate terrestrial vegetation.

- 2) The lagoons are properly constructed, maintained and operated; and
- 3) The deoxygenating constituents of the effluent do not, alone or in combination with other sources, cause a violation of the applicable dissolved oxygen water quality standard.
- d) No effluent discharged to the Lake Michigan basin shall exceed 4 mg/l of BOD5 or 5 mg/l of suspended solids.

e) Compliance with the numerical standards in this Section shall be determined on the basis of the type and frequency of sampling prescribed by the NPDES permit for the discharge at the time of monitoring.

f) For the purposes of this Section, useful life is the period of time during which it is cost effective to operate and maintain a particular wastewater treatment works under consideration. At a minimum, the following factors relating to a wastewater treatment works shall be considered in a determination of its useful life:

- 1) Structural and operational condition of components;
- 2) Past operations and maintenance record;
- 3) Cost for continued use; and
- 4) Description and costs for treatment alternatives.

(Source: Amended at 13 Ill. Reg. 7754, effective May 4, 1989)



## DEPARTMENT OF PUBLIC AID

## NOTICE OF ADOPTED AMENDMENTS

- 1) The Heading of the Part: CHILD SUPPORT ENFORCEMENT
- 2) Code Citation: 89 Ill. Adm. Code 160
- 3) Section Numbers:            Adopted Action:

|         |             |
|---------|-------------|
| 160.5   | New Section |
| 160.10  | Amendment   |
| 160.100 | New Section |
| 160.110 | New Section |
| 160.120 | New Section |
| 160.130 | New Section |
| 160.140 | New Section |
| 160.150 | New Section |
| 160.160 | New Section |
- 4) Statutory Authority: Sections 10-1 thru 10-19 and 12-13 of the Illinois Public Aid Code (Ill. Rev. Stat. 1987, Ch. 23, Pars. 10-1 thru 10-19 and 12-13)
- 5) Effective Date of Amendments: May 22, 1989
- 6) Does this rulemaking contain an automatic repeal date?  
 Yes     No
- 7) Do these amendments contain incorporations by reference? No
- 8) Date Filed in Agency's Principal Office: May 22, 1989
- 9) Notices of Proposal Published in Illinois Register:  
February 3, 1989 (13 Ill. Reg. 1396)
- 10) Has JCAR issued a Statement of Objections to these amendments? No
- 11) Difference between proposal and final version: Based on comments received from the Administrative Code Division, the following changes were made to the rules:
  - 1) in Section 160.5, in the definition of "AFDC", only the first letter of the word "AID" is capitalized. Additionally, throughout this rulemaking the commas are deleted from the U.S.C. citation and the citation is instead placed in parentheses;

## DEPARTMENT OF PUBLIC AID

## NOTICE OF ADOPTED AMENDMENTS

- 2) in Section 160.100(b)(1), at line 6, the number in the parentheses is changed to "(2nd"; and
- 3) the first paragraph of Section 160.140 is moved to the left margin one inch.

Based on comments received from the Joint Committee on Administrative Rules, the following changes were made to the rules.

- 1) in the last line of the Authority Note, the last reference to "and 12-13" is deleted;
- 2) in line 12 of the Source Note, the "13" preceding "Ill. Reg. 22278" is changed to "12";
- 3) in Section 160.5; in the definition of "Assignment of Support", a beginning quotation mark is added before the word "Assignment";
- 4) in Section 160.5, a new definition is added after the definition "Child Support enforcement services"; that new definition reads as follows: "'Family Support Information System' or 'FSIS' refers to the data processing system used to process all IV-D cases in Illinois.";
- 5) in Section 160.5 at lines 2 and 3 in the definition of "IV-D account receivable", the phrase "the Family Support Information System (FSIS)" is changed to "FSIS";
- 6) in Section 160.140(a)(1)(E), an "s" is added to the end of the word "order";
- 7) in Section 160.160(a), a space is inserted between the word "any" and "time";
- 8) in Section 160.160(g)(2), the "ed" is deleted from the end of "excepted"; and
- 9) throughout Section 160.130, the phrase "IV-D foster care" is changed to "IV-E foster care"; at the end of the title to Section 160.130 the phrase "and Other State Payments" is added; at line 3 of Section 160.130, the phrase "and other State payments" is inserted after the word "refunds"; and a new



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## DEPARTMENT OF PUBLIC AID

## NOTICE OF ADOPTED AMENDMENTS

SUBPART F: DISTRIBUTION OF SUPPORT COLLECTIONS

|                |   |
|----------------|---|
| Section        |   |
| <u>160.100</u> | <u>Distribution Of Child Support For AFDC Recipients</u>  |
| <u>160.110</u> | <u>Distribution Of Child Support For Former AFDC Recipients Who Continue To Receive Child Support Enforcement Services</u>                            |
| <u>160.120</u> | <u>Distribution Of Child Support Collected While The Client Was An AFDC Recipient, But Not Yet Distributed At The Time The AFDC Case Is Cancelled</u> |
| <u>160.130</u> | <u>Distribution Of Intercepted Income Tax Refunds and Other State Payments</u>  |

SUBPART G: STATEMENT OF CHILD SUPPORT ACCOUNT ACTIVITY

|                |  |
|----------------|--|
| <u>160.140</u> | <u>Statement Of Child Support Account Activity</u> |
|----------------|--|

SUBPART H: DEPARTMENT REVIEW OF DISTRIBUTION OF CHILD SUPPORT

|                |  |
|----------------|--|
| <u>160.150</u> | <u>Department Review Of Distribution Of Child Support For AFDC Recipients</u>        |
| <u>160.160</u> | <u>Department Review Of Distribution Of Child Support For Former AFDC Recipients</u> |

AUTHORITY: Implementing and authorized by Sections 4-1.7, 10-1 et seq., 12-4.3, and 12-13 of the Illinois Public Aid Code (Ill. Rev. Stat. 1987, ch. 23, pars. 4-1.7, 10-1 et seq., 12-4.3 and 12-13).

SOURCE: Recodified from 89 Ill. Adm. Code 112.78 through 112.86 and 112.88 at 10 Ill. Reg. 11928; amended at 10 Ill. Reg. 19990, effective November 14, 1986; emergency amendment at 11 Ill. Reg. 4800, effective March 5, 1987, for a maximum of 150 days; amended at 11 Ill. Reg. 9129, effective April 30, 1987; amended at 11 Ill. Reg. 15208, effective August 31, 1987; emergency amendment at 11 Ill. Reg. 1563, effective December 31, 1987, for a maximum of 150 days; amended at 12 Ill. Reg. 9065, effective May 16, 1988; amended at 12 Ill. Reg. 18185, effective November 4, 1988; emergency amendment at 12 Ill. Reg. 20835, effective December 2, 1988, for a maximum of 150 days; amended at 12 Ill. Reg. 22278, effective January 1, 1989; amended at 13 Ill. Reg. 4268, effective March 21, 1989; amended at 13 Ill. Reg. 7761, effective May 22, 1989.

NOTE: CAPITALIZATION DENOTES STATUTORY LANGUAGE.

## DEPARTMENT OF PUBLIC AID

## NOTICE OF ADOPTED AMENDMENTS

SUBPART A: CHILD SUPPORT ENFORCEMENTSection 160.5 Definitions

"AFDC" refers to the Aid to Families with Dependent Children Program, Title IV-A of the Social Security Act (42 U.S.C. 601 et seq.) that is financial and medical assistance available to families with one or more dependent children or on behalf of dependent children in foster care under the guardianship of the Department of Children and Family Services.

"AFDC recipient" refers to a person who is receiving financial and medical assistance under the AFDC program in the current month.

"Assignment of support" refers to the transfer of support rights to the Department by the acceptance of AFDC benefits, pursuant to 42 U.S.C. 602(a)(26)(A) and Section 10-1 of The Illinois Public Aid Code (Ill. Rev. Stat. 1987, ch. 23, par. 10-1).

"Cancellation" refers to the discontinuance of AFDC financial and medical benefits for an assistance unit because of the failure to satisfy the conditions of eligibility under the Title IV-A State Plan.

"Child support enforcement services" refers to those services provided to establish, enforce and collect support, in accordance with an approved State Plan under Title IV-D of the Social Security Act (42 U.S.C. 654).

"Family Support Information System" or "FSIS" refers to the data processing system used to process all IV-D cases in Illinois.

"IV-D account receivable" or "support account" refers to a part of the accounting system in FSIS used to record charges, payments, and account adjustments for a particular account. More than one account may exist for a given caretaker relative and for a given responsible relative. For example, a mother with two children by one father from one marriage, and three children by a second father from another marriage, will have two support accounts if there are two separate support obligations. If children are born in



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NOTICE OF ADOPTED AMENDMENTS

Section 160.10 Child Support Enforcement Program

- a) Under Title IV-D of the Social Security Act (42 U.S.C. 651 et seq.) the Department undertakes to establish, modify, enforce and collect child and spouse support obligations from responsible relatives as defined in 89 Ill. Adm. Code 103.10. "IV-D cases" consist of:
  - 1) children receiving AFDC;
  - 2) children receiving foster care maintenance payments under Title IV-B of the Social Security Act (42 U.S.C. 670 et seq.);
  - 3) a spouse or former spouse when the former spouse/spouse lives with the child;
  - 4) former AFDC recipients following AFDC cancellation pursuant to subsection (g) below;
  - 5) persons not receiving AFDC, upon application to the Department for such services; and
  - 6) persons similarly situated to subsections (1) through (5) above and receiving Title IV-D support services in other states.
- b) Title IV-D is implemented by the Department through its Bureau Division of Child Support Enforcement. The Bureau Division of Child Support Enforcement has sole responsibility for:
  - 1) identifying and locating the absent parent;
  - 2) establishing the parentage of a child born out of wedlock;
  - 3) establishing support obligations;
  - 4) enforcing and collecting support;
  - 5) receiving and distributing support payments;
  - 6) maintaining accurate records of location and support activities; and

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

Section 160.5 Definitions (cont'd.)

- a non-marital relationship, there will be one account per child.
- "IV-D program" or "IV-D" refers to the child support program set forth in 42 U.S.C. 651 et seq. and this part of the Department administrative rules.
- "Responsible relative" refers to a person who is responsible, or alleged to be responsible, under law for support of a dependent.
- "Support case" refers to a case established in the FSI for the purpose of providing establishment, enforcement and collection services to dependent children and their custodial parent, in accordance with the provisions of Title IV-D of the Social Security Act (42 U.S.C. 654).
- "Support obligation" refers to the duty a non-custodial relative owes to his or her dependents, as set forth in a legally-valid court or administrative order.
- "Unreimbursed AFDC" refers to the total amount of financial assistance provided to a family unit, in accordance with Title IV-A of the Social Security Act (42 U.S.C. 601 et seq.) for which the State and Federal governments have not been reimbursed. The State and Federal governments are limited in the amount of support payments they may retain for "unreimbursed AFDC", in accordance with the provisions set forth in Sections 160.100, 160.110 and 160.130 of this Part. The "amount of unreimbursed assistance accrued prior to the AFDC cancellation", reported in the Department's "Statements of Child Support Account Activity for Former Recipients" (see Section 160.140), is that limited amount which the Department is entitled to retain.

(Source: Added at 13 Ill. Reg. 7761, effective May 22, 1989)



## DEPARTMENT OF PUBLIC AID

## NOTICE OF ADOPTED AMENDMENTS

## Section 160.10 Child Support Enforcement Program (cont'd.)

- 7) advising the local office of circumstances which may affect the family's eligibility for AFDC (e.g., the father is living in the home, or a child no longer lives in the home, etc.).
- d) For Title IV-D children, the Department determines financial ability and establishes the support obligation of the absent parent through order of the court or through administrative process in accordance with Section 160.60.
- e) The Department shall explain to each AFDC applicant or recipient his/her responsibility to cooperate with the Department in obtaining support from absent parents and enforcing support obligations and the consequence of noncooperation.
- ~~f) For active AFDC cases, payments up to \$50 of the current child support collected by the Department in a month, will be disbursed to the assistance unit. Payment will be made in the second month following the month the child support payment is received by the Department. This payment will be disregarded when determining eligibility for assistance and the amount of the AFDC assistance grant.~~
- g) Whenever a family ceases to receive AFDC cash assistance, the Department shall:
- 1) ~~continue to provide all appropriate Title IV-D services to the family for a period of five (5) months following the month in which the family ceases to receive assistance. The Department shall not charge fees or recover costs during this period for the Title IV-D services provided. Current support payments shall be directed to the family by the Department.~~
  - 2) notify the family before the end of the five (5) month period that Title IV-D services will be continued unless the Department is notified to the contrary family advises the Department that it does not wish to receive Title IV-D services. The notice shall also include a description of

## DEPARTMENT OF PUBLIC AID

## NOTICE OF ADOPTED AMENDMENTS

## Section 160.10 Child Support Enforcement Program (cont'd.)

the Title IV-D services available from the Department and information on the Department's distribution policies. The Department shall not charge fees or recover costs during this period for the Title IV-D services provided.

- 3) ~~at the end of the five (5) month period, if the family has not requested discontinuation of services, continue to provide all appropriate Title IV-D services and direct current support payments to the family. A formal application or application fee shall not be required by the Department.~~

(Source: Amended at 13 Ill. Reg. 7761, effective May 22, 1989)

SUBPART F: DISTRIBUTION OF SUPPORT COLLECTIONSSection 160.100 Distribution Of Child Support For AFDC Recipients

- a) For the purposes of distribution under this Section, amounts collected shall be treated first as payment on the required support obligation for the month in which the child support was collected and if any amounts are collected which are in excess of such amount, these excess amounts shall be treated as amounts which represent payment on the required support obligation for previous months. Effective June 9, 1988, the date of collection shall be the date on which payment is received by the Clerk of the Circuit Court or the Department, whichever occurs first.
- b) Child support payments which are received by the Department for a month in which a client is an AFDC recipient shall be distributed as follows:
  - 1) Pass Through: Of any amount that is collected in a month which represents payment on the required support obligation for that month, the first \$50.00 of such amount shall be paid to the family. This payment will be forwarded to the family in the second (2nd) month following the



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## DEPARTMENT OF PUBLIC AID

## NOTICE OF ADOPTED AMENDMENTS

Section 160.100     Distribution Of Child Support For AFDC Recipients (cont'd.)

fully satisfy the support obligation assigned for the current month and all past months.

- d) Identification of Child Support Payment: Any support payment issued to the family under subsections (b)(3) or (b)(5) above shall be identified on its face as being for child support.

(Source: Added at 13 Ill. Reg. 7761, effective May 22, 1989)

Section 160.110     Distribution Of Child Support For Former AFDC Recipients Who Continue To Receive Child Support Enforcement Services

Child support payments which are received by the Department on behalf of a former AFDC recipient who continues to receive child support enforcement services, shall be distributed in accordance with the provisions of subsections (a) through (e) below.

- a) Current Support: Upon cancellation of AFDC, a client's assignment of support ceases (see Section 160.20), except with respect to the amount of any unpaid support obligation that has accrued under such assignment. For any month in which a client is not an AFDC recipient, regardless of whether such client continues to receive child support enforcement services, the client is entitled to the amount of current support paid for that month, up to the amount of the monthly support obligation for that month. Current support payments to former AFDC recipients who do receive child support enforcement services from the Department shall be issued within fourteen (14) calendar days of receipt by the Department.
- b) Unpaid Current Support Accrued Following Cancellation: If the amount of child support collected in a month on behalf of a former AFDC recipient who receives child support enforcement services exceeds the amount of current support distributed pursuant to subsection (a) above, the client shall be paid any such amount, up to the unpaid

## DEPARTMENT OF PUBLIC AID

## NOTICE OF ADOPTED AMENDMENTS

Section 160.110     Distribution Of Child Support For Former AFDC Recipients Who Continue To Receive Child Support Enforcement Services (cont'd.)

current support obligation which has accrued for any month following cancellation of the client's AFDC case in which the client received child support enforcement services. Such payments to former AFDC recipients shall be issued within fourteen (14) calendar days of receipt by the Department.

- c) Unreimbursed AFDC: If the amount of child support collected in a month on behalf of a former AFDC recipient exceeds the amount to be distributed pursuant to subsections (a) and (b) above, the excess shall be retained by the Department to reimburse it for past unreimbursed AFDC. If the unpaid support obligation is greater than the past unreimbursed AFDC, then the maximum reimbursement amount is the amount of unreimbursed AFDC the Department has provided. If the past unreimbursed AFDC is greater than the unpaid support obligation, then the maximum reimbursement amount is the amount of the unpaid support obligation, unless amounts are collected which represent the required support obligation for periods prior to the first month in which the former AFDC recipient received AFDC, in which case such amounts will be retained by the Department to reimburse the difference between such support obligation and such past unreimbursed AFDC.
- d) Past Excess: If the amount of child support collected in a month on behalf of a former AFDC recipient exceeds the amount to be distributed pursuant to subsections (a), (b) and (c) above, the excess, up to the amount of the unpaid support obligation, including the unpaid obligation for months prior to the first month in which the former AFDC recipient received AFDC, shall be paid to the client. Such payments to former AFDC recipients shall be issued no later than the end of the month following the month in which the support payment was received by the Department.
- e) Amounts In Excess of the Child Support Obligations: If the amount of child support collected in a month on behalf of a former AFDC recipient who continues to receive child support enforcement services exceeds the



DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

Section 160.120 Distribution of Child Support Collected

While the Client was an AFDC Recipient, but Not Yet Distributed At the Time the AFDC Case is Cancelled (cont'd.)

Following the month in which the support payment was collected.

(Source: Added at 13 Ill. Reg. 7761, effective May 22, 1989)

Section 160.130 Distribution of Intercepted Income Tax

Refunds and Other State Payments

The Department shall as promptly as possible apply collections

It receives as a result of intercept of State and Federal income tax refunds and other State payments under Section 160.70 only against the past-due support amount specified in the advance notice provided the responsible relative (see Section 160.70(c)(3)) and shall promptly apply:

a) federal income tax refunds first to satisfy any IV-D AFDC or IV-E foster care assigned past-due support and then to satisfy any IV-D Non-AFDC past-due support;

b) State income tax refunds and other State payments to satisfy any active IV-D AFDC and IV-E foster care assigned past-due support, or first to satisfy active IV-D Non-AFDC past-due support and then to satisfy any IV-D AFDC and IV-E foster care assigned past-due support; and

c) State income tax refunds and other State payments to reimburse any cancelled IV-D AFDC or IV-E foster care debt owed to the State.

(Source: Added at 13 Ill. Reg. 7761, effective May 22, 1989)

SUBPART G: STATEMENT OF CHILD SUPPORT ACCOUNT ACTIVITY

Section 160.140 Statement of Child Support Account Activity

The Department will send to each AFDC recipient and each former

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

Section 160.110 Distribution of Child Support for Former

AFDC Recipients Who Continue to Receive Child Support Enforcement Services (cont'd.)

amount to be distributed pursuant to subsections (a), (b), (c) and (d) above, the excess shall be refunded to the responsible relative.

f) Identification of Child Support Payment: Any support payment issued by the Department to a former AFDC recipient under this Section shall be identified on its face as being a child support payment.

(Source: Added at 13 Ill. Reg. 7761, effective May 22, 1989)

Section 160.120 Distribution of Child Support Collected

While the Client was an AFDC Recipient, but Not Yet Distributed At the Time the AFDC Case is Cancelled

Child support payments which are received by the Department in a month in which a client is a current AFDC recipient, but which have not been distributed when the client's AFDC case is cancelled shall be distributed in accordance with 45 CFR 302.51(a) thru (d)(1987). Any amounts owed to former AFDC recipients pursuant to such distribution shall be issued by the Department in accordance with the following timeframes:

a) Child support to which a former AFDC recipient is entitled pursuant to 45 CFR 302.51(b)(1)(1987) ("pass through") shall be issued within two (2) months following the month in which the support payment was collected;

b) Child support to which a former AFDC recipient is entitled pursuant to 45 CFR 302.51(b)(3)(1987) ("current excess") shall be issued within four (4) months following the month in which the support payment was collected;

c) Child support to which a former AFDC recipient is entitled pursuant to 45 CFR 302.51(b)(5)(1987) ("past excess") shall be issued within four (4) months



DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

Section 160.140 Statement Of Child Support Account Activity (cont'd.)

AFDC recipient a "Statement of Child Support Account Activity ("Notice")", in accordance with the provisions of subsections (a) thru (c) below.

a) Notice Sent Monthly To AFDC Recipients

- 1) The Department will send a notice monthly to each AFDC recipient for whom a IV-D accounts receivable has been established. This notice will include the following information for the third previous month:
  - A) the terms of each support order, the support order number, and beginning date of each support order;
  - B) the account balance of each support order for the reporting month;
  - C) total amount paid in the reporting month under each support order;
  - D) identification of the reporting month;
  - E) total payments received for all support orders for the reporting month;
  - F) the amount of unreimbursed assistance;
  - G) the distribution of support payments for the eleven (11) month period for which distribution is complete, including:
    - i) the amount of support received;
    - ii) AFDC grant amount;
    - iii) amount of support paid to the client as current, Pass Through and excess;
    - iv) the amount of support retained to reimburse the Department;
    - v) the amount of support applied to future obligations; and

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

Section 160.140 Statement Of Child Support Account Activity (cont'd.)

H) the means by which an AFDC recipient can obtain additional information concerning her child support account and/or can appeal the Department's determination.

2) The notice will also contain an insert setting forth the Department's policy on earmarking income pursuant to Section 160.90.

b) Notice Sent To Former AFDC Recipients In The First And Second Month Following Case Cancellation

For two (2) consecutive months following the month of AFDC cancellation, the Department will send to each former AFDC recipient for whom a IV-D accounts receivable has been established, a notice which includes the following information for her case:

- 1) the effective month and year of AFDC cancellation;
- 2) the terms of each support order, the support order number, and beginning date of each support order;
- 3) total amount paid in the reporting month under each support order;
- 4) the total amount of support due at AFDC cancellation which remains unpaid under each support order;
- 5) the total amount of current support due after AFDC cancellation which remains unpaid under each support order;
- 6) identification of the reported month;
- 7) the remaining amount of unreimbursed assistance accrued prior to the AFDC cancellation;
- 8) the distribution of support payments for the five (5) month period for which distribution is complete, including:
  - A) the amount of support received;



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## DEPARTMENT OF PUBLIC AID

## NOTICE OF ADOPTED AMENDMENTS

Section 160.150 Department Review Of Distribution Of Child Support For AFDC Recipients (cont'd.)accordance with 89 Ill. Adm. Code 102.80, 102.83 and 102.84 and 104:Subpart A.(Source: Added at 13 Ill. Reg. 7761, effective May 22, 1989)Section 160.160 Department Review Of Distribution Of Child Support For Former AFDC Recipients

- a) A former AFDC recipient may request an account review at any time and a prior account review decision or reconsidered account review decision shall not act as a bar to review.
- b) A written request for account review shall be filed with the Department. For mailed requests, the date of filing is the date the request is received by the Department, not the postmark date.
- c) The Department shall require former AFDC recipients to provide the following information to request an account review:
- 1) the name and address of the former AFDC recipient,
  - 2) the name(s) of her child(ren),
  - 3) the name(s) of the responsible relative(s) obligated to pay support, and
  - 4) the period for which review is sought.
- d) Request for Additional Information
- 1) The Department may request former AFDC recipients to provide the following additional information to request an account review, but may not require such information:
    - A) support order number,
    - B) the responsible relative's social security number,

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## NOTICE OF ADOPTED AMENDMENTS

Section 160.160 Department Review Of Distribution Of Child Support For Former AFDC Recipients (cont'd.)

- C) the former recipient's social security number, and
- D) the AFDC case number.
- 2) If the Department is unable to identify the former AFDC recipient's IV-D account because the former AFDC recipient has not provided sufficient information, the Department shall be relieved of having to complete the account review within the timeframes specified in subsections (e) and (f) below.
- e) In the event the request for account review seeks review as to current support due and not received during the month of the request and/or the prior month, the Department shall issue an account review decision no later than thirty (30) calendar days after the date of the Department's receipt of the request.
- f) If the request for account review seeks review as to support due and not received for a period more than one month prior to the request, the Department shall issue an account review decision no later than seventy-five (75) calendar days after the date of the Department's receipt of the request.
- g) Request for documents
- 1) At any time after requesting an account review, a former AFDC recipient may request any document possessed by the Department's Division of Child Support Enforcement (DCSE). Such documents include but are not limited to:
    - A) support orders,
    - B) all FSIS screens, or
    - C) other computer records.
  - 2) DCSE shall furnish such documents, except as prohibited by federal law and regulation, within thirty (30) calendar days of its receipt of the request.



Section 160.160

Department Review Of Distribution Of Child Support For Former AFDC Recipients (cont'd.)

account review decision by her account reviewer. If the former AFDC recipient's account reviewer is unavailable, a former AFDC recipient will be offered assistance by another account reviewer.

After a former AFDC recipient receives an account review decision, she may request an explanation of the decision by an in-person meeting at her local office with a designated staff member who will be available to explain the account review decision.

A former AFDC recipient has a right to reconsideration of the account review decision. Reconsideration must be requested by the former AFDC recipient within thirty (30) calendar days of the date of the account review decision. Former AFDC recipients will be advised by the account review decision that they have a right to reconsideration of the account review decision and that they must file a written request for reconsideration.

A request for reconsideration must include the former AFDC recipient's name, case number, date of account review decision, and the reason why the former AFDC recipient believes that the account review decision is incorrect. The former AFDC recipient shall also provide copies of any documentation that she believes that the account reviewer failed to consider in reaching the account review decision.

The Department shall issue a reconsideration decision no later than fifteen (15) calendar days after the date of the Department's receipt of the request.

The reconsideration decision shall include the following:

- 1) the names of the person requesting the reconsideration, the children, and the responsible relative(s);
- 2) a statement that the account reviewer has reviewed the prior documents and decision and has considered any new documentation or statements

Section 160.160

Department Review Of Distribution Of Child Support For Former AFDC Recipients (cont'd.)

The Department shall afford former AFDC recipients who request account reviews the opportunity to submit additional documentary evidence prior to the issuance of the account review decision.

An account review decision shall contain the following:  
1) the names of the person requesting review, the children, and the responsible relative(s);  
2) calculations made by the Department;  
3) appropriate citations to Department policy regarding collection and/or distribution of support;

a statement as to whether the former AFDC recipient is entitled to support funds received by the Department, and if so, the amount of such funds and the date by which funds will be issued to the former AFDC recipient;

5) the name and office address of the account reviewer;

6) a statement advising that the account review decision is the Department's final decision which is reviewable in state court pursuant to writ of certiorari, unless reconsideration of the account review decision is requested in writing within thirty (30) calendar days by the former AFDC recipient; and

7) a statement that the former AFDC recipient may request an explanation of the decision by telephonic inquiry to a toll-free telephone number or in-person at a local office arranged by appointment through the toll-free number.

After a former AFDC recipient receives an account review decision, the former AFDC recipient may request an explanation of the decision by telephonic inquiry to a toll-free telephone number so that the former AFDC recipient may receive an explanation of her



DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

Section 160.160 Department Review Of Distribution Of Child Support For Former AFDC Recipients (cont'd.)

that have been submitted by the former AFDC recipient;

3) calculations made by the Department in making the reconsideration and citations to appropriate Department policy if different than policy cited in the original decision;

4) a statement as to whether the original account review decision was correct or incorrect and whether the former AFDC recipient is entitled to support funds received by the Department, and if so, the amount of such funds and the date by which funds will be issued to the former AFDC recipient;

5) the name and office address of the account reviewer;

6) a statement advising that the reconsideration decision is the Department's final decision which is reviewable in state court pursuant to writ of certiorari; and

7) a reference to an attached copy of the original account review decision which will be enclosed with the reconsideration decision.

p) Any funds to which a former AFDC recipient is determined to be entitled as the result of an account review decision or reconsideration of that decision shall be issued within thirty (30) calendar days of the date of the account review decision or reconsideration of that decision.

q) A former AFDC recipient is entitled to seek review by writ of certiorari of any account review decision and is not required to request reconsideration of such decision prior to filing an action in state court.

(Source: Added at 13 Ill. Reg. 7761, effective May 22, 1989)

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NOTICE OF ADOPTED AMENDMENT

1) The Heading of the Part: MEDICAL PAYMENT

2) Code Citation: 89 Ill. Adm. Code 140

3) Section Number: 140.20 Adopted Action: Amendment

4) Statutory Authority: Sections 5-5 and 12-13 of the Illinois Public Aid Code (Ill. Rev. Stat. 1987, Ch. 23, Pars. 5-5 and 12-13)

5) Effective Date of Amendment: May 20, 1989

6) Does this rulemaking contain an automatic repeal date?  
Yes  No

7) Does this amendment contain incorporations by reference? No

8) Date Filed in Agency's Principal Office: May 20, 1989

9) Notice of Proposal Published in Illinois Register: December 16, 1988 (12 Ill. Reg. 20714)

10) Has JCAR issued a Statement of Objections to this rule? No

11) Difference 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 amendment replace an emergency amendment currently in effect? No

14) Are there any amendments pending on this Part? Yes

| <u>Section Numbers</u> | <u>Proposed Action</u> | <u>Illinois Register Citation</u>     |
|------------------------|------------------------|---------------------------------------|
| 140.16                 | Amendment              | March 10, 1989<br>(13 Ill. Reg. 2937) |
| 140.17                 | Amendment              | March 10, 1989<br>(13 Ill. Reg. 2937) |
| 140.21                 | Amendment              | March 17, 1989<br>(13 Ill. Reg. 3295) |



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## DEPARTMENT OF PUBLIC AID

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codified with no substantive change) at 8 Ill. Reg. 17899; peremptory amendment at 8 Ill. Reg. 18151, effective September 18, 1984; amended at 8 Ill. Reg. 21629, effective October 19, 1984; peremptory amendment at 8 Ill. Reg. 21677, effective October 24, 1984; amended at 8 Ill. Reg. 22097, effective October 24, 1984; peremptory amendment at 8 Ill. Reg. 22155, effective October 29, 1984; amended at 8 Ill. Reg. 23218, effective November 20, 1984; emergency amendment at 8 Ill. Reg. 23721, effective November 21, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 25067, effective December 19, 1984; emergency amendment at 9 Ill. Reg. 407, effective January 1, 1985, for a maximum of 150 days; amended at 9 Ill. Reg. 2697, effective February 22, 1985; amended at 9 Ill. Reg. 6235, effective April 19, 1985; amended at 9 Ill. Reg. 8677, effective May 28, 1985; amended at 9 Ill. Reg. 9564, effective June 5, 1985; amended at 9 Ill. Reg. 10025, effective June 26, 1985; emergency amendment at 9 Ill. Reg. 11403, effective June 27, 1985, for a maximum of 150 days; amended at 9 Ill. Reg. 11357, effective June 28, 1985; amended at 9 Ill. Reg. 12000, effective July 24, 1985; amended at 9 Ill. Reg. 12306, effective August 5, 1985; amended at 9 Ill. Reg. 13998, effective September 3, 1985; amended at 9 Ill. Reg. 14684, effective September 13, 1985; amended at 9 Ill. Reg. 15503, effective October 4, 1985; amended at 9 Ill. Reg. 16312, effective October 11, 1985; amended at 9 Ill. Reg. 19138, effective December 2, 1985; amended at 9 Ill. Reg. 19737, effective December 9, 1985; amended at 10 Ill. Reg. 238, effective December 27, 1985; emergency amendment at 10 Ill. Reg. 798, effective January 1, 1986, for a maximum of 150 days; amended at 10 Ill. Reg. 672, effective January 6, 1986; amended at 10 Ill. Reg. 1206, effective January 13, 1986; amended at 10 Ill. Reg. 3041, effective January 24, 1986; amended at 10 Ill. Reg. 6981, effective April 16, 1986; amended at 10 Ill. Reg. 7825, effective April 30, 1986; amended at 10 Ill. Reg. 8128, effective May 7, 1986; emergency amendment at 10 Ill. Reg. 8912, effective May 13, 1986, for a maximum of 150 days; amended at 10 Ill. Reg. 11440, effective June 20, 1986; amended at 10 Ill. Reg. 14714, effective August 27, 1986; amended at 10 Ill. Reg. 15211, effective September 12, 1986; emergency amendment at 10 Ill. Reg. 16729, effective September 18, 1986, for a maximum of 150 days; amended at 10 Ill. Reg. 18808, effective October 24, 1986; amended at 10 Ill. Reg. 19742, effective November 12, 1986; amended at 10 Ill. Reg. 21784, effective December 15, 1986; amended at 11 Ill. Reg. 698, effective December 19, 1986; amended at 11 Ill. Reg. 1418, effective December 31, 1986; amended at 11 Ill. Reg. 2323, effective January 16, 1987; amended at 11 Ill. Reg. 4002, effective February 25, 1987; Section 140.71 recodified to 89 Ill. Adm. Code 141 at 11 Ill.

## DEPARTMENT OF PUBLIC AID

## NOTICE OF ADOPTED AMENDMENT

Reg. 4302; amended at 11 Ill. Reg. 4303, effective March 6, 1987; amended at 11 Ill. Reg. 7664, effective April 15, 1987; emergency amendment at 11 Ill. Reg. 9342, effective April 20, 1987, for a maximum of 150 days; amended at 11 Ill. Reg. 9169, effective April 28, 1987; amended at 11 Ill. Reg. 10903, effective June 1, 1987; amended at 11 Ill. Reg. 11528, effective June 22, 1987; amended at 11 Ill. Reg. 12011, effective June 30, 1987; amended at 11 Ill. Reg. 12290, effective July 6, 1987; amended at 11 Ill. Reg. 14048, effective August 14, 1987; amended at 11 Ill. Reg. 14771, effective August 25, 1987; amended at 11 Ill. Reg. 16758, effective September 28, 1987; amended at 11 Ill. Reg. 17295, effective September 30, 1987; amended at 11 Ill. Reg. 18696, effective October 27, 1987; amended at 11 Ill. Reg. 20909, effective December 14, 1987; amended at 12 Ill. Reg. 916, effective January 1, 1988; emergency amendment at 12 Ill. Reg. 1960, effective January 1, 1988, for a maximum of 150 days; amended at 12 Ill. Reg. 5427, effective March 15, 1988; amended at 12 Ill. Reg. 6246, effective March 16, 1988; amended at 12 Ill. Reg. 6728, effective March 22, 1988; Sections 140.900 thru 140.912 and 140. Table H and 140. Table I recodified to 89 Ill. Adm. Code 147.5 thru 147.205 and 147. Table A and 147. Table B at 12 Ill. Reg. 6956; amended at 12 Ill. Reg. 6927, effective April 5, 1988; Sections 140.940 thru 140.972 recodified to 89 Ill. Adm. Code 149.5 thru 149.325 at 12 Ill. Reg. 7401; amended at 12 Ill. Reg. 7695, effective April 21, 1988; amended at 12 Ill. Reg. 10497, effective June 3, 1988; amended at 12 Ill. Reg. 10717, effective June 14, 1988; emergency amendment at 12 Ill. Reg. 11868, effective July 1, 1988, for a maximum of 150 days; amended at 12 Ill. Reg. 12509, effective July 15, 1988; amended at 12 Ill. Reg. 14271, effective August 29, 1988; emergency amendment at 12 Ill. Reg. 16921, effective September 28, 1988, for a maximum of 150 days; amended at 12 Ill. Reg. 16738, effective October 5, 1988; amended at 12 Ill. Reg. 17879, effective October 24, 1988; amended at 12 Ill. Reg. 18198, effective November 4, 1988; amended at 12 Ill. Reg. 19396, effective November 6, 1988; amended at 12 Ill. Reg. 19734, effective November 15, 1988; amended at 13 Ill. Reg. 125, effective January 1, 1989; amended at 13 Ill. Reg. 2475, effective February 14, 1989; amended at 13 Ill. Reg. 3069, effective February 28, 1989; amended at 13 Ill. Reg. 3351, effective March 6, 1989; amended at 13 Ill. Reg. 3917, effective March 17, 1989; amended at 13 Ill. Reg. 5115, effective April 3, 1989; amended at 13 Ill. Reg. 5718, effective April 10, 1989; Sections 140.850 thru 140.896 recodified to 89 Ill. Adm. Code 146.5 thru 146.225 at 13 Ill.



DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENT

Section 140.20 Submittal of Claims (cont'd)

specifically designated and must sign the provider's name and his own initials on each certification statement.

To be eligible for payment consideration, a provider's vendor-payment claim or bill, either as an initial or resubmitted claim following prior rejection, must be received by the Department, or its fiscal intermediary, no later than six (6) twelve (12) months from the date on which medical goods or services are provided. Exceptions to these requirements will be permitted only in the following circumstances:

1) The Department has received the patient's medical assistance approval, but approval of the application has not been issued as of the date of service in such a case that must be approved such a case that the patient's date of service is later than twelve (12) months following the date of service. The patient's approval of the Department's decision is not a condition of the Department's approval of the patient's date of service.

2) The charge made for each item constitutes the complete charge, and will not, accept additional payment for any item from any person or persons, and they will not make additional charges to, nor accept additional payment from, any persons if the charges they present are reduced by the Department to conform to Department standards.

3) All billing statements shall contain a certification statement which must remain unaltered, and must be legibly signed and dated in ink by the provider or his authorized representative. A rubber stamp or facsimile signature is not acceptable.

4) An authorized representative may only be a trusted employee over whom the provider has direct supervision on a daily basis and who is personally responsible on a daily basis to the provider. Such representative must be

DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENT

Reg. 7040; amended at 13 Ill. Reg. 7025, effective April 24, 1989; amended at 13 Ill. Reg. 7786, effective May 20, 1989.

NOTE: CAPITALIZATION DENOTES STATUTORY LANGUAGE.

Section 140.20 Submittal of Claims

- a) When claims for payment are submitted to the Department, providers shall:
1) Use Department designated billing forms for submittal of charges, and
2) Certify that

- A) They have personally rendered the services and provided the items for which charges are being made,
B) Payment has not been received, or that only partial payment has been received,
C) The charge made for each item constitutes the complete charge,
D) They have not, and will not, accept additional payment for any item from any person or persons, and
E) They will not make additional charges to, nor accept additional payment from, any persons if the charges they present are reduced by the Department to conform to Department standards.

b) 1) All billing statements shall contain a certification statement which must remain unaltered, and must be legibly signed and dated in ink by the provider or his authorized representative. A rubber stamp or facsimile signature is not acceptable.

2) An authorized representative may only be a trusted employee over whom the provider has direct supervision on a daily basis and who is personally responsible on a daily basis to the provider. Such representative must be

ILLINOIS REGISTER



## DEPARTMENT OF PUBLIC AID

## NOTICE OF ADOPTED AMENDMENT

## Section 140.20 Submittal of Claims (cont'd)

- 1) A) Has been reported by the Department on the Remittance Advice as being rejected for payment and the condition that caused the rejection can be and is corrected.
- B) In such a case, the resubmitted claim must be received by the Department not later than twelve (12) months following the date of service, or if applicable, twelve (12) months following the date of the Department notice of decision on an application, or twelve (12) months following the date of third-party final adjudication.
- 2) A) Has never been reported by the Department on a Remittance Advice as being paid, suspended or rejected, and the provider made written inquiry to the Department within 6 months of the date of service, relative to the status of the specifically described unreported claim.
- B) In such a case, a resubmitted claim must be received not later than twelve (12) months from the date of service, and will be considered for payment only if there is attached to the claim a copy of the provider's dated letter of inquiry to the Department regarding the status of the previously submitted unreported claim.

ed) Claims which are not submitted and received in compliance with the foregoing requirements will not be eligible for payment under the Department's Medical Assistance Program, and the State shall have no liability for payment thereof.

(Source: Amended at 13 Ill. Reg. 7786, effective May 20, 1989)

## SECRETARY OF STATE

## NOTICE OF ADOPTED AMENDMENTS

- 1) Heading of Part: Cancellation, Revocation and Suspension of Licenses or Permits
- 2) Code Citation: 92 Ill. Adm. Code 1040
- 3) Section Numbers Adopted Action  
1040.70 Amendment
- 4) Statutory Authority: Sections 2-104(b) of the Illinois Vehicle Title and Registration Law of the Illinois Vehicle Code (Ill. Rev. Stat. 1987, ch. 95 1/2, pars. 2-104(b)) and Sections 6-202, 6-203 and 6-204 of the Illinois Driver Licensing Law of the Illinois Vehicle Code (Ill. Rev. Stat. 1987, ch. 95 1/2, pars. 6-202, 6-203, and 6-204).
- 5) Effective Date of Amendments: May 15, 1989
- 6) Does this rulemaking contain an automatic repeal date? Yes X No.
- 7) Does this amendment contain incorporations by reference? No.
- 8) Date Filed in Agency's Principal Office: May 15, 1989
- 9) Notice of Proposal Published in Illinois Register: 12 Ill. Reg. 19636 (November 28, 1988).
- 10) Has JCAR Issued a Statement of Objections to this Rule? No.
- 11) Differences between proposal and final version: Pursuant to suggestions from the Administrative Code Division, Office of the Secretary of State, and the Joint Committee on Administrative Rules, the following change was made:  
  
In the Main Source Note, the following text was added, "amended at 13 Ill. Reg. 1593, effective January 23, 1989;".
- 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 Rule(s) currently in effect? No.
- 14) Are there any other amendments pending on this Part? No.
- 15) Summary and Purpose of Rule: This rulemaking deletes the language in subsection (g) which allows a person to request a RDP whose full driving privileges are not restored after cancellation pursuant to information from NDR. This provision is contrary to 92 Ill. Adm. Code 1001.420(j).



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## NOTICE OF ADOPTED AMENDMENTS

## Section 1040.70 National Driver Register

- a) For purposes of this Section, the following definitions shall apply:

"Applicant" - person applying for an Illinois driver's license.

"Cancellation" - the annulment or termination by formal action of the Secretary of a person's driver's license because the licensee is no longer entitled to such license since his/her driving privileges are suspended or revoked in another state as provided for in Section 1040.20 of this Part, and as defined in Section 1-110 of the Illinois Vehicle Code (Ill. Rev. Stat. 1987, ch. 95 1/2, par. 1-110).

"Clearance Letter" - any document received from another state verifying that an individual has had his or her driving privileges restored in that state.

"Conviction" - a final adjudication of guilty by a court of competent jurisdiction either after a bench trial, trial by jury, plea of guilty, order of forfeiture, or default as defined in Section 6-100 of the Illinois Driver Licensing Law of the Illinois Vehicle Code (Ill. Rev. Stat. 1987, ch. 95 1/2, par. 6-100).

"Department" - Department of Driver Services within the Office of the Secretary of State.

"National Driver Register" - files on drivers maintained by the U. S. Department of Transportation National Highway Safety Administration.

"Open or Pending Revocation(s)" - revocation(s) which is still in effect or which has been entered on the record to become effective on a specified future date.

"Restricted Driving Permit" - permit granting limited driving privileges to persons who have had their driving privileges suspended, revoked, or cancelled as defined in Section 1-173.1 of the Illinois Vehicle Code (Ill. Rev. Stat. 1987, ch. 95 1/2, par. 1-173.1).

"Revocation" - the termination by formal action of the Secretary of a person's license or privilege to operate a motor vehicle on the public highways which termination shall not be subject to renewal or restoration except that an application for a new license may be presented and acted upon by the

## NOTICE OF ADOPTED AMENDMENTS

Secretary after expiration of at least one year after the date of revocation as provided for in Section 1040.20 of this Part, and as defined in Section 1-176 of the Illinois Driver Licensing Law of the Illinois Vehicle Code (Ill. Rev. Stat. 1987, ch. 95 1/2, par. 1-176).

"Secretary" - Illinois Secretary of State.

"Suspension" - the temporary withdrawal by formal action of the Secretary of a person's license or privilege to operate a motor vehicle on the public highways, for a period specifically designated by the Secretary as provided for in Section 1040.20 of this Part, and as defined in Section 1-204 of the Illinois Vehicle Code (Ill. Rev. Stat. 1987, ch. 95 1/2, par. 1-204).

"Termination of Suspension" - suspension which has ended.

- b) National Driver Register (NDR) information shall be requested by the Department from the United States Department of Transportation National Highway Traffic Safety Administration verifying if an applicant has been denied driving privileges or has had his/her driving privileges withdrawn in another state. The Secretary shall then contact the other state to confirm the information received from the National Driver Register.
- c) Where a determination is made that the new applicant is not eligible for an Illinois license due to his/her driving privileges being withdrawn in another state, the Department shall cancel the driver's license and/or permit pursuant to Section 6-201(a)(5) of the Illinois Driver Licensing Law of the Illinois Vehicle Code (Ill. Rev. Stat. 1987, ch. 95 1/2, par. 6-201(a)(5)).
- d) If a person has falsified information on his/her application for a driver's license, he/she shall be suspended for twelve (12) months if it is his/her first offense. If it is his/her second offense or if the driving record contains an open or pending revocation(s), his/her driving privileges shall be revoked.
- e) If the person has been denied driving privileges or has his/her driving privileges withdrawn by a state other than Illinois, certain information shall be required from the other state. An acceptable document is an abstract of the person's driving record and/or a copy of the conviction upon which the other state's action was based if the other state's action was based on a conviction.



NOTICE OF ADOPTED AMENDMENTS

f) The Department shall contact the other state to determine the accuracy of the information reported by the National Driver Register and to determine if the person has had his/her driving privileges restored.

g) After cancellation, full driving privileges shall not be restored until after restoration in the other state and a clearance letter is received by the Department. If full driving privileges are not restored, he/she may apply for a restricted driving permit (RDP) as provided in Section 6-205(e) of the Illinois Driver Licensing Law of the Illinois Vehicle Code (Ill. Rev. Stat. 1987, ch. 95 1/2, par. 6-205(e)).

h) If a person's driving privileges have been suspended, his/her driving privileges shall be restored at the termination of the suspension and upon acceptance of the required reinstatement fee as provided for in Section 6-118 of the Illinois Driver Licensing Law of the Illinois Vehicle Code (Ill. Rev. Stat. 1987, ch. 95 1/2, par. 6-118). If a person's driving privileges have been revoked, he/she is eligible to be considered for reinstatement of his/her driving privileges after the expiration of at least one year after the date of revocation and upon acceptance of the required reinstatement fee.

(Source: Amended at 13 Ill. Reg. 7802, effective May 15, 1989)

NOTICE OF ADOPTED AMENDMENTS

1) Heading of Part: Issuance of Licenses  
Code Citation: 92 Ill. Adm. Code 1030

3) Section Numbers  
Adopted Action  
1030.70  
Amendment

4) Statutory Authority: Sections 2-104(b) of the Illinois Vehicle Title and Registration Law of the Illinois Vehicle Code (Ill. Rev. Stat. 1987, ch. 95 1/2, par. 2-104(b)) and Sections 6-109 of the Illinois Driver Licensing Law of the Illinois Vehicle Code (Ill. Rev. Stat. 1987, ch. 95 1/2, par. 6-109).

5) Effective Date of Amendment: June 1, 1989

6) Does this rulemaking contain an automatic repeal date? Yes  No.

7) Does this amendment contain incorporations by reference? No.

8) Date Filed in Agency's Principal Office: June 1, 1989

9) Notice of Proposal Published in Illinois Register: 12 Ill. Reg. 20768, (December 16, 1988).

10) Has GAR Issued a Statement of Objections to this Rule? No.

11) Differences between proposal and final version.

Pursuant to suggestions from the Administrative Code Division, Office of the Secretary of State, the following change was made:

The Section source note and Main source note were changed to reflect that the Administrative Code Unit is now publishing in 13 Ill. Reg.

Pursuant to an agreement with the Joint Committee on Administrative Rules, the following changes were made:

Section 1030.115's text in the Table of Contents was hyphenated to read "change-of-address".

The second parenthetical in the Authority Note was changed to read, "(Ill. Rev. Stat. 1987, ch. 95 1/2, par. 2-104(b))."



## NOTICE OF ADOPTED AMENDMENTS

In line 7 of the Source note, the comma after "October 23, 1987" was replaced with a semicolon.

Finally, in the tenth line of the Source Note, "19777" was placed on the blank line at "amended at 12 Ill. Reg. \_\_\_\_\_, effective November 15, 1988".

- 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 Rule(s) currently in effect? No.
- 14) Are there any other amendments pending on this Part? Yes.

| <u>Section Numbers</u> | <u>Proposed Action</u> | <u>Illinois Register Citation</u>        |
|------------------------|------------------------|--|
| 1030.11                | New Section            | 13 Ill. Reg. 3611<br>(March 24, 1989)    |
| Appendix B             | New Section            | 13 Ill. Reg. 3611<br>(March 24, 1989)    |
| 1030.85                | Amendment              | 13 Ill. Reg. 2395<br>(February 24, 1989) |
| 1030.88                | Amendment              | 13 Ill. Reg. 2753<br>(March 3, 1989)     |
| 1030.94                | Amendment              | 13 Ill. Reg. 3324<br>(March 17, 1989)    |
| Appendix A             | New Section            | 13 Ill. Reg. 3324<br>(March 17, 1989)    |

- 15) Summary and Purpose of Rule: In this rulemaking the following changes were made to the existing administrative rule on vision screening:

In the opening statement, "drivers" was changed to "driver's". In subsection a), vision examination was changed to vision screening to more accurately reflect vision assessment. In subsection f), a reference was added to our Cite for Re-Examination rule. In subsection g), the degree symbol was deleted and the word "degree" was added. In subsection h) was deleted to reflect that a person only has to meet our minimum vision standards to be issued a driver's license, even if he/she does not demonstrate his/her best seeing ability.

These changes were made so the rule would more accurately reflect current procedure.

- 16) Information and answers to questions regarding this Adopted Rule should be directed to:

## NOTICE OF ADOPTED AMENDMENTS

Nancy G. Easum  
Deputy General Counsel to the Secretary  
2701 S. Dirksen Parkway  
Springfield, IL 62723  
Tel: 217/782-5356

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



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## NOTICE OF ADOPTED AMENDMENTS

- g) An applicant who is required to take a vision screening must demonstrate a peripheral field of at least 140° degrees binocular or 70° degrees horizontal and 35° degrees nasal monocular. If, an applicant only qualifies monocularly, he/she will be restricted to operating a motor vehicle equipped with both a left and right rear view mirror. Any applicant who cannot meet the minimum peripheral field of vision requirements may submit a Vision Specialist Report or in lieu of the report form, a statement from a physician, ophthalmologist, or optometrist may be submitted as indicated in subsection (e) (n) of this Section.
- h) An applicant has not been properly screened unless such person demonstrates his or her best seeing ability.
- i)h) If the applicant is wearing contact lens(es), such applicant shall not be required to remove such lens(es) to take the vision screening.
- j)i) If the applicant desires to remove the contact lens(es) in order to obtain an unrestricted license, said applicant may do so.
- k)j) If the applicant does not have his/her eye glasses or contact lens(es) with said applicant, he/she may proceed with the vision screening. If the applicant does proceed, but subsequently fails without said applicant's eye glasses or contact lens(es), said applicant may return at a later date with the eye glasses or contact lens(es) to retake the vision screening.
- l)k) If an applicant obtains a reading without correction which would restrict said applicant to daylight driving only and/or left outside rear view mirror, the applicant shall be issued a license or an instruction permit with a restriction, if said applicant has satisfied all other requirements for the issuance of a driver's license or an instruction permit. If the applicant wishes to have the license or instruction permit issued on the basis of a Vision Specialist's Report rather than the Secretary of State's vision screening, said applicant may exercise the option of visiting a Vision Specialist for an independent vision screening.
- m)l) If the applicant returns at a later date with corrective glasses or contact lens(es) with which the applicant successfully meets the vision standard, the restriction will be removed.
- n)m) The appropriate fee will be required to change a restriction if the permanent driver's license has been or is in the process of being issued. If the applicant has not yet successfully completed the written or road test portion of the examination, no fee is required to change the restriction.

## NOTICE OF ADOPTED AMENDMENTS

- e)n) An applicant may submit a Vision Specialist Report form or, in lieu of such form, a statement from a licensed physician, ophthalmologist or optometrist may be submitted. The Statement must be on a letterhead or prescription blank imprinted with the name, address, and title of the person making the certification. Such statement must contain the name and Driver's License Number or name, date of birth and sex of the applicant as well as the signature and certificate number of the person authorized to certify the vision examination. No statement shall be acceptable if the date of the vision examination is more than six months prior to the date of the applicable driver's license examination. Such statement or form may contain a notation if the applicant's condition is deteriorating; recommendations for driving restrictions compatible to the applicant's visual ability, (i.e. area limitations, speed limitation); recommendations for re-examination compatible to the applicant's visual stability. Each report shall include a statement of release to the Office of the Secretary of State, which has been signed and dated in the presence of the Vision Specialist or Physician.
- p)o) If an applicant fails the vision screening or the applicant does not wish to accept a certain driving restriction they may submit a Vision Specialist Report form or in lieu of the report form a statement from a licensed physician, ophthalmologist or optometrist as prescribed in (e)n) of this Section, may be submitted.
- q)p) If the Vision Specialist's Report or statement indicates a different acuity reading or peripheral field of vision from the reading obtained by examining personnel, the Vision Specialist's Report or statement will be used, even if it means the addition or deletion of restrictions.
- r)q) Every person who has a valid driver's license may be required to be re-examined at the discretion of the Secretary of State, for good cause, as provided for in Section 1030.15 of this Part, to determine if the licensee meets the minimum standards as set forth in this rule.

(Source: Amended at 13 Ill. Reg. 7808, effective June 1, 1989)



NOTICE OF REFUSAL TO MEET THE OBJECTION  
OF THE JOINT COMMITTEE ON ADMINISTRATIVE RULES

1) The Heading of the Part: Pupil Transportation Reimbursement

2) Code Citation: 23 Ill. Adm. Code 120

3) Section Numbers: 120.130  
Action: Refusal

4) Date Notice of Proposed Rules Published in the Register (if applicable):  
November 18, 1988, 12 Ill. Reg. 19266

5) Date JCAR Statement of Objection Published in the Register:  
March 17, 1989, 13 Ill. Reg. 3416

6) Summary of Action Taken by the Agency: The Joint Committee objected to  
Section 120.130 of the Board's rules based upon the Board's  
implementation of the reimbursement program described therein prior to  
the completion of the necessary rulemaking activities as required by the  
Illinois Administrative Procedure Act.

While the Board acknowledges the validity of the Joint Committee's  
concern, the Board feels that neither modifying nor withdrawing this  
Section of the rules would in any way address the substance of the  
objection. The Board reiterates its position that, at the point in time  
when funds were actually made available for the subject reimbursement  
program, only two courses of action were open to the Board. School  
districts could be reimbursed in accordance with the intent of the  
General Assembly in enacting this program, or the funds could be allowed  
to lapse based on the absence of rules setting forth procedural detail.  
The former course of action was clearly more favorable to the affected  
parties, and allowing the funds to lapse would have been a disservice to  
school districts entitled to reimbursement.

Although the Board consistently endeavors to undertake its rulemaking in  
a timely manner, the Board sometimes finds itself unable to complete all  
required activities in such a way as to conform to the IAPA. In the  
present instance, modifying or withdrawing Section 120.130 would only  
prolong the situation to which the Joint Committee has objected. The  
Board therefore declines to modify or withdraw this rulemaking in  
response to the objection.

NOTICE OF PUBLIC INFORMATION

Heading of the Part and Code Citation: Bond Issue Fees (23 Ill. Adm. Code 1960)

Sections Affected:

1960.10  
1960.20

Pursuant to Section 7(e) of the Illinois Administrative Procedure Act (Ill. Rev. Stat. 1987, ch. 127, par. 1007(e)),  
the Administrative Code Division, in the event of reorganization of agencies, transfer of duties between agencies, or  
abolition of agencies which affects rules on file, has the authority to delete such rules or place them under the  
appropriate agency for the purpose of insuring the consistency of the codification scheme.

P.A. 85-1326, effective August 31, 1988, placed the duties of the Illinois Independent Higher Education Loan  
Authority under the jurisdiction of the Illinois Educational Facilities Authority and abolished the Illinois Independent  
Higher Education Loan Authority. The above named Part is affected by this change. Upon consultation with staff  
members of the Illinois Educational Facilities Authority, the Administrative Code Division is deleting from its files  
of currently effective rules the rules of the Illinois Independent Higher Education Loan Authority. This Part is  
deleted effective May 5, 1989.



ILLINOIS INDEPENDENT HIGHER EDUCATION LOAN AUTHORITY

NOTICE OF PUBLIC INFORMATION

Heading of the Part and Code Citation: Public Information, Rulemaking and Organization (2 Ill. Adm. Code 5250)

Sections Affected:

5250.10  
5250.20  
5250.30  
5250.110  
5250.210  
5250.220  
5250.230  
5250.310  
5250.320

Pursuant to Section 7(e) of the Illinois Administrative Procedure Act (Ill. Rev. Stat. 1987, ch. 127, par. 1007(e)), the Administrative Code Division, in the event of reorganization of agencies, transfer of duties between agencies, or abolition of agencies which affects rules on file, has the authority to delete such rules or place them under the appropriate agency for the purpose of insuring the consistency of the codification scheme.

P.A. 85-1326, effective August 31, 1988, placed the duties of the Illinois Independent Higher Education Loan Authority under the jurisdiction of the Illinois Educational Facilities Authority and abolished the Illinois Independent Higher Education Loan Authority. The above named Part is affected by this change. Upon consultation with staff members of the Illinois Educational Facilities Authority, the Administrative Code Division is deleting from its files of currently effective rules the rules of the Illinois Independent Higher Education Loan Authority. This Part is deleted effective May 5, 1989.

ILLINOIS RACING BOARD

NOTICE OF PUBLIC INFORMATION

1) Heading of the Part: Race Track Improvement Fund

2) Code Citation: 11 Ill. Adm. Code 404

Please note the following information:

In the May 12, 1989, issue of the Illinois Register (13 Ill. Reg. 7440) the Notice of Adopted Amendments incorrectly stated that the effective date of this rulemaking was April 21, 1989. The correct date is May 1, 1989.



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PROCLAMATION  
89-084  
Licensed Practical Nurse Week (Revised)

WHEREAS, the maintenance of good health care is of primary concern to everyone; and

WHEREAS, the role of the licensed practical nurse (LPN) in caring for people's health needs has advanced in responsibility and complexity; and

WHEREAS, the Licensed Practical Nurse Association of Illinois (LPNAI) encourages the continuance of education to ensure competency among its members; and

WHEREAS, 1989 marks the 40th annual convention of the LPNAI, and it will be held at the Sheraton Inn, Springfield;

THEREFORE, I, James R. Thompson, Governor of the State of Illinois, proclaim April 24-27, 1989, as LICENSED PRACTICAL NURSE WEEK in Illinois, in recognition of these dedicated men and women.

Issued March 8, 1989. Filed May 8, 1989.

PROCLAMATION  
89-197  
Korean War Veterans Days

WHEREAS, on June 25, 1950--the communist army of North Korea invaded and attacked South Korea, initiating the Korean War primarily through the efforts of the United States Armed Forces which brought to end on July 27, 1953; and

WHEREAS, approximately 5.7 million American service members unselfishly answered their country's call and served during the Korean War between 1950 and 1953 as the mainstay of the first United Nations peace-keeping force; and

WHEREAS, those Americans who served in the Korean War in the most rugged and torturous mountain terrain, in extreme cold during three winters and four summers; and

WHEREAS, the deeds of the men who fought in Korea and the nurses who cared for them there wrote a proud chapter of heroism; and

WHEREAS, on June 25, 1989, ground will be broken for the International Korean War Memorial at Angel Gate Park, California;

THEREFORE, I, James R. Thompson, Governor of the State of Illinois, proclaim June 25-30, 1989, as KOREAN WAR VETERANS DAYS in Illinois, remembering those Americans who fought for the freedom of the Korean people.

Issued April 25, 1989. Filed May 8, 1989.



WHEREAS, police officers, guardians of life, property and individual liberties, are also known as peace officers; and

WHEREAS, every five days, a police officer in the United States is killed in the line of duty; and

WHEREAS, five of the 79 United States police officers killed in the line of duty during 1988 were Illinois police officers; and

WHEREAS, these men and women, whose pursuit of justice makes our civilized society operate on a day-to-day basis, deserve our gratitude for the risks they take on our behalf; and

WHEREAS, it is appropriate that we demonstrate our appreciation of their valor, service, and dedication;

THEFORE, I, James R. Thompson, Governor of the State of Illinois, proclaim May 4, 1989, as POLICE MEMORIAL DAY at the State Capitol in Springfield. The week of May 14-20, 1989, has been designated as NATIONAL POLICE WEEK. Illinois will also recognize May 15, 1989, as NATIONAL POLICE MEMORIAL DAY.

WHEREAS, medical research has significantly contributed to bringing America's death rate to an all-time low and its life expectancy rates to all-time highs; and

WHEREAS, America's medical research enterprise has been, and will continue to be, the acknowledged world leader in promoting health and preventing disease and disability; and

WHEREAS, America's medical researchers are working at the forefront of biomedical technologies which create exciting new medical research opportunities that hold the best hope for unraveling the mysteries of cancer, AIDS, Alzheimer's disease, arthritis, epilepsy, diabetes, multiple sclerosis, heart and lung diseases, mental illness, and the many other diseases and disorders which claim or severely impair the lives of millions of Americans; and

WHEREAS, the people of the United States acknowledge with pride the many accomplishments of America's medical research enterprise and confidently look to it for continued progress in relieving human suffering and in conquering the diseases and disorders that afflict them;

THEFORE, I, James R. Thompson, Governor of the State of Illinois, proclaim May 11, 1989, as MEDICAL RESEARCH DAY in Illinois, commending the effort and time that members of that enterprise give our citizens in order to upgrade the level of human health.



PROCLAMATION  
89-200  
Exceptional Children's Week

WHEREAS, the observance of Exceptional Children's Week has grown steadily since its inception in Chicago in 1959; and

WHEREAS, the State of Illinois has set aside the first full week of May for this occasion since 1972, and it is now a national event; and

WHEREAS, the purpose of Exceptional Children's Week is to create public awareness of the special needs of handicapped and gifted children and to make known the educational services available to them in order that educational facilities, methods and materials can be developed to help each child have a brighter future; and

WHEREAS, all areas of exceptional need deserve public support and involvement to ensure that appropriate education is available to every child in Illinois, whether that child is physically, mentally or emotionally handicapped or gifted;

THEREFORE, I, James R. Thompson, Governor of the State of Illinois, proclaim May 7-13, 1989, as EXCEPTIONAL CHILDREN'S WEEK in Illinois and ask that all Illinoisans be personally committed to guaranteeing adequate education for all children in their communities:

Issued May 1, 1989. Filed May 8, 1989.

PROCLAMATION  
89-201  
Foster Parent Month

WHEREAS, to foster means to nourish, cherish and encourage and this is what foster parents do for emotionally needy children whose natural parents can no longer provide them with care; and

WHEREAS, over 13,000 children in Illinois, particularly black and hispanic ones, need appropriate foster care; and

WHEREAS, foster parents meet a very special need in our society by ensuring that these children receive attention, respect, understanding and compassion as well as an education and health care services; and

WHEREAS, thousands of adults in Illinois have volunteered to be substitute parents through the Foster Parent Program, and their contributions to the welfare of the children in our state are incalculable and irreplaceable;

THEREFORE, I, James R. Thompson, Governor of the State of Illinois, proclaim May 1989 as FOSTER PARENT MONTH in Illinois.

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PROCLAMATION  
89-204

Senior Citizen's Center Of Oak Park And River Forest Day

WHEREAS, 1989 marks the 35th anniversary of the oldest senior citizen center in the State of Illinois, the Senior Citizens' Center of Oak Park and River Forest; and

WHEREAS, in 1954, a group of community seniors met informally in three different churches in Oak Park on a weekly basis; and

WHEREAS, the group was given space in the Farson-Mills House when it outgrew the facilities in the churches, and the Farson-Mills House has been a second home to seniors since that time; and

WHEREAS, the center is open to all adults in the community, 55 and over, and offers educational, social, and cultural activities daily to older adults wishing to continue active and productive lives; and

WHEREAS, the center is celebrating its 35th anniversary with a Benefit Concert to be held on May 21, 1989, at the 19th Century Woman's Club in Oak Park;

THEREFORE, I, James R. Thompson, Governor of the State of Illinois, proclaim May 21, 1989, as SENIOR CITIZENS' CENTER OF OAK PARK AND RIVER FOREST DAY in Illinois, and I congratulate the center's 750 members on this auspicious occasion.

Issued May 1, 1989. Filed May 8, 1989.

PROCLAMATION  
89-205  
Adopt-A-Cop Month

WHEREAS, the Special Olympics is designed to give mentally retarded citizens an opportunity to develop their skills, to experience success, and to grow both physically and mentally through an organized physical fitness program; and

WHEREAS, law enforcement officers throughout Illinois have organized a Law Enforcement Torch Run for the benefit of the Special Olympics to create an expanded awareness of the importance of the Special Olympics and to raise funds for the program; and

WHEREAS, the Special Olympics instills hope and courage in thousands of our citizens by providing opportunities for them to participate in physical contests; and

WHEREAS, an Adopt-A-Cop appeal is being made to assist law enforcement officers in their efforts to make the Law Enforcement Torch Run a success during the week of June 11, 1989; and

WHEREAS, torch runners from all parts of the state will meet in Bloomington, Illinois, on June 16 to open the 1989 Special Olympics Summer Games;

THEREFORE, I, James R. Thompson, Governor of the State of Illinois, proclaim June 1989 as Special Olympics ADOPT-A-COP MONTH in Illinois. I urge all citizens, business people, and members of organizations to support our law enforcement officers as they conduct Special Olympics torch runs throughout Illinois on behalf of Special Olympics.

Issued May 2, 1989. Filed May 8, 1989.



WHEREAS, more families own insurance than any other form of personal financial protection; and

WHEREAS, the insurance institution has given generations of Americans a systematic and practical method on which to build individual, family, and business economic security; and

WHEREAS, indispensable to the effectiveness and progress of the insurance industry are career insurance producers--agents, managers, and general agents--who daily provide skilled and personal service of great social and economic benefit to consumers; and

WHEREAS, these insurance agents, as members of the Illinois Life Underwriters Association, the Illinois Association of Professional Insurance Agents, and the Independent Insurance Agents of Illinois, further demonstrate their professionalism by wide-ranging involvement in the State of Illinois' well-being; and

WHEREAS, these professional organizations have joined together to celebrate their common tradition of providing service to the public and promoting the highest ethics and professionalism among insurance agents;

WHEREAS, I, James R. Thompson, Governor of the State of Illinois, proclaim May 8-15, 1989, as INSURANCE AGENTS WEEK in Illinois and commend both the past and present members of these professional organizations for their tireless work for the good of their profession and their communities.

Issued May 2, 1989. Filed May 8, 1989.

WHEREAS, Edward Hines, Jr. VA Hospital is a 1,500-bed, university-affiliated medical center that serves over 300,000 veterans each year; and

WHEREAS, it provides both acute and chronic care in many specialty areas and is the largest VA Medical Center in Chicago; and

WHEREAS, its nursing service staff of more than 1,000 men and women demonstrate a professional and caring attitude that is a tribute not only to their abilities, but to the veterans of Illinois whom they serve; and

WHEREAS, the nursing staff provides high quality care year round, 24 hours a day; and

WHEREAS, nurses have a positive impact on people's lives every day by nature of their keen judgment, compassion, and clinical expertise; and

WHEREAS, as Nurses Week is celebrated nationally, the staff at Edward Hines, Jr. VA Hospital is planning many activities to honor its 1,000 nursing service employees;

WHEREAS, I, James R. Thompson, Governor of the State of Illinois, proclaim May 1-6, 1989, as NURSES WEEK AT EDWARD HINES, JR. VA HOSPITAL.

Issued May 2, 1989. Filed May 8, 1989.



PROCLAMATION  
89-208

## Take Your Hats Off To Transit Day

WHEREAS, public transportation and paratransit services in Illinois are a vital, necessary, and integral part of our lives; and

WHEREAS, public transportation contributes to the economy of our communities; and

WHEREAS, public transportation operators attempt to provide reliable, safe, and courteous services daily, under all conditions, while helping persons of all ages reach their destinations; and

WHEREAS, each individual who contributes to providing these daily community services deserves our recognition and thanks for his/her effort;

THEREFORE, I, James R. Thompson, Governor of the State of Illinois, proclaim May 17, 1989, as TAKE YOUR HATS OFF TO TRANSIT DAY in Illinois. I call upon all Illinoisans to recognize the contributions that public and paratransit employees make to our lives.

Issued May 2, 1989. Filed May 8, 1989.

PROCLAMATION  
89-209  
Unclaimed Property Week

WHEREAS, the Illinois Department of Financial Institutions continuously works toward returning unclaimed property to the citizens of Illinois as mandated by the Uniform Disposition of Unclaimed Property Act; and

WHEREAS, the dedication and persistence of this state agency since inception of the act has resulted in the collection of over \$200 million; and

WHEREAS, Governor James R. Thompson's commitment to enforcing the law has resulted in over \$165 million collected since the beginning of his administration; and

WHEREAS, the Department of Financial Institutions has achieved distribution of over \$20 million in unclaimed financial assets, and the amount continues to increase each year; and

WHEREAS, in recognition of the department's successful efforts, the State of Illinois commemorates this week with public education programs and activities, including a nationally broadcast ABC special on May 11;

THEREFORE, I, James R. Thompson, Governor of the State of Illinois, proclaim May 8-12, 1989, as UNCLAIMED PROPERTY WEEK in Illinois.

Issued May 2, 1989. Filed May 8, 1989.



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PROCLAMATION  
89-212  
Week Of The High Risk Child

WHEREAS, the Children and Adolescents Forum, Inc. was organized December 15, 1975, at Pritzker Children's Psychiatric Unit of Michael Reese Hospital for the purpose of coordinating the delivery of mental health services to high risk children on the southside of Chicago; and

WHEREAS, a high risk child is one who exhibits covert or overt symptoms of behavioral, emotional, psychological, physical, familial, or environmental dysfunctioning; and

WHEREAS, since its inception, the forum has made many outstanding contributions to the community at large: publication of three Children and Adolescents Mental Health Services directories; developed policy recommendations on Improving Services for Children, a paper sent to the governor, state legislators and other human services professionals; published a newsletter The Urban Child; and presented numerous community education workshops for parents and professionals.

WHEREAS, the forum also provides an information referral and follow-up program for Children at Risk. One of its most recent initiatives is in the planning and implementation of its Annual Teen Leadership Conference;

THEREFORE, I, James R. Thompson, Governor of the State of Illinois, proclaim May 15-19, 1989, as the WEEK OF THE HIGH RISK CHILD in Illinois, and commend the Children and Adolescents Forum, Inc. for the many contributions it has made to emotionally disturbed, behaviorally disordered children.

Issued May 3, 1989. Filed May 8, 1989.

PROCLAMATION  
89-213  
De La Salle Day

WHEREAS, 1989 marks the 100th anniversary of De La Salle Institute, Wabash Avenue & 35th Street, Chicago; and

WHEREAS, founded in May 1889 by Brother Adjutor, F.S.C., the institute began its long history of service to the youth of the city of Chicago, opening with an enrollment of 100 students; and

WHEREAS, in 1923, the course of study was lengthened from a three-year commercial/business education curriculum to a four-year college preparatory curriculum; and

WHEREAS, the institute's newest building, the Day Ryan Hall, was completed in 1961, and the campus can now provide for a student capacity of 1,000; and

WHEREAS, the spiritual, intellectual, social, and physical development of each student is the primary purpose of all the educational processes of De La Salle Institute, and the faculty is committed to working with each student so that he can become a Christian man who will contribute positively to our society;

THEREFORE, I, James R. Thompson, Governor of the State of Illinois, proclaim May 19, 1989, as DE LA SALLE DAY in Illinois in recognition of the institute's 100th anniversary year.

Issued May 4, 1989. Filed May 8, 1989.



PROCLAMATION  
89-214  
Salvation Army Week

WHEREAS, the Salvation Army, founded in 1865, is an international religious and charitable movement organized and operated on a quasi-military pattern as a branch of the Christian Church; and

WHEREAS, it was formed for the purpose of meeting the spiritual needs of people untouched by the ministries of the established churches, while at the same time providing for the basic human needs of people who fall on hard times; and

WHEREAS, in the State of Illinois, The Salvation Army operates in over 400 communities utilizing more than 8,000 volunteers. With the support of thousands of donors, it has served millions of people in the need for over a century; and

WHEREAS, the men and women of The Salvation Army throughout the State of Illinois have devoted their lives to the service of God and mankind;

WHEREFORE, I, James R. Thompson, Governor of the State of Illinois, proclaim May 8-14, 1989, as SALVATION ARMY WEEK in Illinois, and urge all Illinoisans to recognize the contributions made by its dedicated workers and volunteers.

Issued May 4, 1989. Filed May 8, 1989.

PROCLAMATION  
89-215  
American G.I. Forum Days

WHEREAS, the American G.I. Forum is observing the 41st anniversary year of its establishment as a veterans family organization; and

WHEREAS, the American G.I. Forum of the State of Illinois will be hosting its 34th Annual State Convention, June 9-10, 1989; and

WHEREAS, the American G.I. Forum has devoted itself to furtherance of the interests of Americans of Mexican descent, and has participated in many projects and programs within the Mexican-American communities throughout the State of Illinois; and

WHEREAS, the activities of the American G.I. Forum have enhanced the quality of life of its community, creating many new opportunities for personal growth and development, and is a source of pride for all citizens of Mexican-American descent;

WHEREFORE, I, James R. Thompson, Governor of the State of Illinois, proclaim June 9-10, 1989, as AMERICAN G.I. FORUM DAYS in Illinois, and urge all citizens to be cognizant of the events arranged for this time.

Issued May 5, 1989. Filed May 8, 1989.



PROCLAMATION  
89-216  
Carol Fowler Day

WHEREAS, Carol Fowler blew into Illinois from Missouri and Mississippi and became known in the old, and now defunct, Capitol Information Bureau as the master of the "tight and bright" news story; and

WHEREAS, Carol Fowler's masterful radio style catapulted her into the high-paying field of television serving two masters: WCIA and WMBD, simultaneously; and

WHEREAS, during the Presidential campaign of 1988, Carol Fowler, in an award-winning performance, ingratiated herself to Peoria-based viewers by blowing her nose on live television; and

WHEREAS, during the same campaign, Carol Fowler, fell "head over heels" for Vice President Dan Quayle by falling off a folding chair during a rally at the Prairie Capital Convention Center; and

WHEREAS, though Carol Fowler has decided to seek bigger and better opportunities in the field of broadcast journalism by moving from the Statehouse to the bright lights of Chicago, she now has to work with Hugh "Give Me A Fill" Hill;

THEREFORE, I, James R. Thompson, Governor of the State of Illinois, proclaim May 6, 1989, as CAROL FOWLER DAY in Illinois, acknowledging the efforts of this fine broadcast journalist.

Issued May 5, 1989. Filed May 8, 1989.

PROCLAMATION  
89-217  
Estate Planning Day

WHEREAS, the Chicago Estate Planning Council, which was originally organized as the Chicago Life Insurance and Trust Council, has pursued education of its members and the public in estate planning matters for 50 years; and

WHEREAS, the Chicago Estate Planning Council is recognized as a leading council among many in the United States; and

WHEREAS, to mark its 50th anniversary, the Chicago Estate Planning Council has organized a special program on May 15, 1989;

THEREFORE, I, James R. Thompson, Governor of the State of Illinois, proclaim May 15, 1989, as ESTATE PLANNING DAY in Illinois, in recognition of the past service of the Chicago Estate Planning Council and the importance of estate planning for all citizens of Illinois.

Issued May 5, 1989. Filed May 8, 1989.



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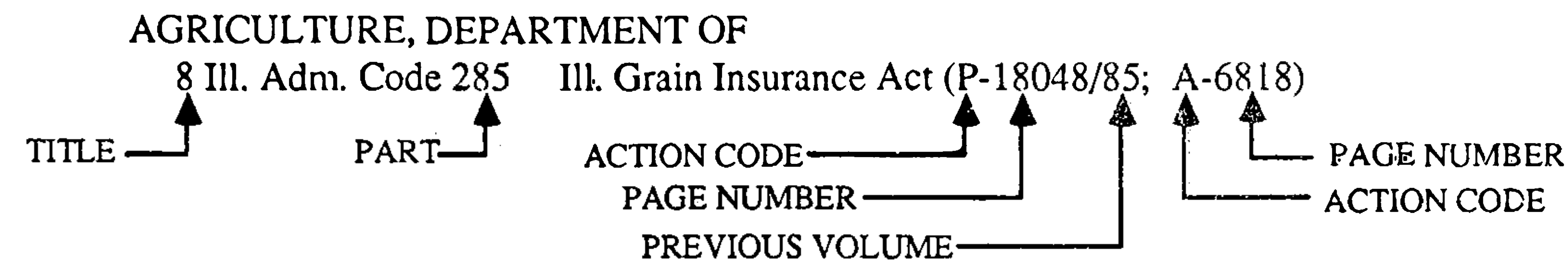
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| ACTION CODES                             |  | JCAR - Joint Committee on Administrative Rules |
|--|--|--|
| A - Adopted Rule                         | P - Proposed Rule                      |  |
| AR - Adopted Repealer                    | PF - Prohibited Filing Ordered by JCAR |  |
| C - Notice of Corrections                | PP - Peremptory or Court ordered Rules |  |
| CC - Codification Changes                | PR - Proposed Repealer                 |  |
| E - Emergency Rule                       | R - Refusal to meet JCAR objection     |  |
| ER - Emergency Repealer                  | RC - Statement of Recommendation       |  |
| M - Modification to meet JCAR objections | S - Suspension ordered by JCAR         |  |
| O - JCAR Statement of Objections         | W - Withdrawal to meet JCAR objections |  |

EXAMPLE:



ALL RULES ARE LISTED BY PART NUMBER AND HEADING ONLY. (FOR ACTION ON SPECIFIC SECTIONS, PLEASE REFER TO THE SECTIONS AFFECTED INDEX.) IF THERE ARE ANY QUESTIONS, PLEASE CONTACT THE ADMINISTRATIVE CODE DIVISION AT (217) 782-9786.

**AGING, DEPARTMENT ON**

- 89 Ill. Adm. Code 240    Community Care Program (P-685)
- 89 Ill. Adm. Code 230    Older Americans Act Programs (P-14777/88; A-2015) (P-12137/88; A-3054)

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- 8 Ill. Adm. Code 255    Agrichemical Facilities (P-2571)
- 8 Ill. Adm. Code 110    Animal Diagnostic Laboratory Act (P-19153/88; A-3617)
- 8 Ill. Adm. Code 25    Animal Welfare Act (P-19164/88; A-3628)
- 8 Ill. Adm. Code 75    Bovine Brucellosis (P-19172/88; A-3636)
- 8 Ill. Adm. Code 20    Definitions (P-19178/88; W-2166)
- 8 Ill. Adm. Code 85    Diseased Animals (P-19185/88; A-3642)
- 8 Ill. Adm. Code 700    Farmland Preservation Act (P-14786/88; A-285) (P-2598) (P-17139/88; A-3653)
- 68 Ill. Adm. Code 600    Grain Dealers (P-19795/88; A-3665)
- 8 Ill. Adm. Code 80    Ill. Bovine Tuberculosis Eradication Act (P-19196/88; A-3676)
- 8 Ill. Adm. Code 90    Ill. Dead Animal Disposal Act (P-19201/88; A-3681)
- 8 Ill. Adm. Code 115    Ill. Pseudorabies Control Act (P-19218/88; A-3685)
- 8 Ill. Adm. Code 230    Ill. Seed Law (P-3511) (E-4015)
- 68 Ill. Adm. Code 610    Livestock Dealer Licensing (P-19205/88; A-3690)
- 8 Ill. Adm. Code 125    Meat & Poultry Inspection Act (PP-228) (PP-2160) (P-19211/88; A-3696)
- 2 Ill. Adm. Code 700    Organizational Chart, Description, Rulemaking Procedure, & Programs (A-5066)
- 8 Ill. Adm. Code 505    Public Grain Warehouse & Warehouse Receipts Act (P-19806/88; A-3703)
- 8 Ill. Adm. Code 105    Swine Disease Control & Eradication Act (P-20309/88; A-3715)

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- 77 Ill. Adm. Code 2056    Driving Under the Influence Programs (P-22265/88; A-7274)

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- 71 Ill. Adm. Code 40    Standards for Award of Grants Elementary & Secondary Schools Capital Assistance Program (P-1283; A-6973)

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- 80 Ill. Adm. Code 302    Merit & Fitness (P-1639) (P-15813/88; A-3722)
- 80 Ill. Adm. Code 310    Pay Plan (P-20584/88; RC-1254) (P-1296) (P-2892)
- 80 Ill. Adm. Code 2150    Service-Connected Days Benefit Administration (P-10285/88; A-2402) (P-6853)
- 80 Ill. Adm. Code 2650    Solicitation for Charitable Payroll Deductions (P-6871/88; O-1256; R-3411; A-3330)
- 80 Ill. Adm. Code 2110    State of Ill. Dependent Care Assistance Plan (P-1) (E-214)
- 44 Ill. Adm. Code 5040    State Vehicles & Garage (P-4071)

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- 89 Ill. Adm. Code 385    Background Checks (P-13744/88; A-5917)
- 89 Ill. Adm. Code 431    Confidentiality of Personal Information of Persons Served by the Department (P-11922/88; O-22457/88; R-2532; A-2407)
- 89 Ill. Adm. Code 310    Delivery of Youth Services Funded by the Department of Children & Family Services (P-11935/88; O-3412; RC-3414; R-7483; A-7308)
- 89 Ill. Adm. Code 437    Department of Children & Family Services Employee Conflict of Interest (P-13752/88; A-3339)
- 89 Ill. Adm. Code 357    Purchase of Service (P-13807/88; A-3344)
- 89 Ill. Adm. Code 300    Reports of Child Abuse & Neglect (P-11953/88; O-22472/88; R-2535; A-2419)
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- 2 Ill. Adm. Code 5025    Public Information, Rulemaking & Organization (AR-3742) (A-3747)

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- 47 Ill. Adm. Code 160    Emergency Shelter Grants Program (P-9271/88; A-2024)
- 14 Ill. Adm. Code 520    Enterprise Zone Program (P-4985)
- 14 Ill. Adm. Code 590    Ill. Large Business Development Program (P-15249/88; A-2028)
- 14 Ill. Adm. Code 570    Ill. Small Business Development Program (P-20714/87; A-58)
- 14 Ill. Adm. Code 620    Labor-Management Program (P-14797/88; A-1758)
- 56 Ill. Adm. Code 2600    Service Delivery System & State Responsibilities (P-3515) (E-4028) (P-4331)
- 47 Ill. Adm. Code 1    Standard Grant Administrative Requirements (P-5002)
- 47 Ill. Adm. Code 120    State Administration of the Federal Community Services Block Grant Program (P-8521/88; A-779) (P-1311) (P-4075)
- 47 Ill. Adm. Code 100    State Administration of the Federal Low-Income Home Energy Assistance Block Grant Program (P-1930) (P-4358)
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The Sections Affected Index lists, by Title, each Section of a codified Part on which rulemaking activity has occurred in this volume of the Register and is divided into two parts: the first lists the Sections on which rulemaking occurred in the previous issues of this volume year; the second lists the Sections on which rulemaking activity occurred in this issue of the Register. (The headings at the top of each page indicate the two parts: the first part shows the previous issue numbers inclusively and the date of the last published issue; the second lists the current issue number and date.) The columns in both parts indicate the type of rulemaking activity and the action taken along with the page number on which the first page of the notice of rulemaking activity appeared. If a Section on which action is being taken in the current volume (calendar year) of the Register was proposed in a previous volume, the last two digits of the previous volume's year appear immediately after the page number separated by a slash. (e.g. 1 Ill. Adm. Code 100.280 was proposed last year and adopted this year. The action entry reads: (P-8577/86; A-724)) The codes for both columns are listed below. For a complete listing of the Titles of the *Illinois Administrative Code*, please refer to 1 Ill. Adm. Code 100.140 or contact the Administrative Code Division.

| TYPE OF RULEMAKING                 |                           | ACTION CODES                      |  |
|------------------------------------|---------------------------|-----------------------------------|--|
| am = amendment to existing Section | A = Adopted rule          | O = JCAR Objection                |  |
| cc = codification changes          | C = Correction            | P = Proposed rule                 |  |
| n = new Section                    | CC = Codification Changes | PF = Prohibited Filing            |  |
| r = repeal of existing Section     | E = Emergency rule        | PP = Peremptory rule              |  |
| rc = recodified                    | F = Failure to Remedy     | R = Refusal to Modify or Withdraw |  |
| # = renumbered                     | M = Modification          | RC = JCAR Recommendation          |  |
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|        |   |          |
|--------|---|----------|
| 332.10 | n | (P-5874) |
| 332.20 | n | (P-5874) |
| 332.30 | n | (P-5874) |
| 332.40 | n | (P-5874) |
| 332.50 | n | (P-5874) |

TITLE 17 (CONT'D)

|           |    |                               |
|-----------|----|-------------------------------|
| 570.30    | am | (P-2632)                      |
| 570.40    | am | (P-2632)                      |
| 590.10    | am | (P-3221) (E-22244/88; O-3462) |
| 590.30    | am | (P-3221)                      |
| 590.40    | am | (P-3221)                      |
| 590.50    | am | (P-3221)                      |
| 590.60    | am | (P-3221)                      |
| 590.Ex. A | am | (P-3221)                      |
| 650.20    | am | (P-4442)                      |
| 650.21    | am | (P-4442)                      |
| 650.22    | am | (P-4442)                      |
| 650.40    | am | (P-4442)                      |
| 650.50    | am | (P-4442)                      |
| 650.60    | am | (P-4442)                      |
| 670.20    | am | (P-5052)                      |
| 670.30    | am | (P-5052)                      |
| 670.40    | am | (P-5052)                      |
| 670.50    | am | (P-5052)                      |
| 670.55    | am | (P-5052)                      |
| 670.60    | am | (P-5052)                      |
| 690.30    | am | (P-2641)                      |
| 710.10    | am | (P-20993/88; A-5090)          |
| 710.20    | am | (P-20993/88; A-5090; O-5796)  |
| 710.50    | am | (P-20993/88; A-5090)          |
| 720.10    | am | (P-4435)                      |
| 720.20    | am | (P-4435)                      |
| 720.40    | am | (P-2609)                      |
| 730.20    | am | (P-2609)                      |
| 740.10    | am | (P-4458)                      |
| 740.20    | am | (P-4458)                      |
| 810.30    | am | (P-1690)                      |
| 810.40    | am | (P-1690)                      |
| 810.70    | am | (P-1690)                      |
| 870.10    | r  | (P-3264)                      |
| 870.10    | n  | (P-3213)                      |
| 870.15    | r  | (P-3264)                      |
| 870.20    | r  | (P-3264)                      |
| 870.20    | n  | (P-3213)                      |
| 870.30    | n  | (P-3213)                      |
| 870.30    | r  | (P-3264)                      |
| 870.40    | n  | (P-3213)                      |
| 870.50    | n  | (P-3213)                      |
| 870.60    | n  | (P-3213)                      |
| 870.70    | n  | (P-3213)                      |
| 930.45    | am | (P-3262)                      |
| 1010.25   | am | (P-20325/88; A-4179)          |
| 1010.30   | am | (P-20325/88; A-4179)          |
| 1050.20   | am | (P-20335/88; A-3755)          |
| 1050.25   | am | (P-20335/88; A-3755)          |
| 1050.30   | am | (P-20335/88; A-3755)          |
| 1050.40   | am | (P-20335/88; A-3755)          |
| 1560.10   | n  | (P-2626)                      |
| 1560.20   | n  | (P-2626)                      |
| 1560.30   | n  | (P-2626)                      |
| 1560.40   | n  | (P-2626)                      |

TITLE 14 (CONT'D)

|          |    |                      |
|----------|----|----------------------|
| 520.1010 | am | (P-4985)             |
| 520.1020 | am | (P-4985)             |
| 520.1030 | am | (P-4985)             |
| 570.30   | am | (P-20714/87; A-58)   |
| 590.10   | am | (P-15249/88; A-2028) |
| 590.80   | n  | (P-15249/88; A-2028) |
| 590.81   | n  | (P-15249/88; A-2028) |
| 590.90   | n  | (P-15249/88; A-2028) |
| 590.91   | n  | (P-15249/88; A-2028) |
| 590.92   | n  | (P-15249/88; A-2028) |
| 590.93   | n  | (P-15249/88; A-2028) |
| 620.10   | am | (P-14797/88; A-1758) |
| 620.30   | am | (P-14797/88; A-1758) |
| 620.40   | am | (P-14797/88; A-1758) |
| 620.50   | am | (P-14797/88; A-1758) |
| 620.60   | am | (P-14797/88; A-1758) |
| 620.70   | am | (P-14797/88; A-1758) |
| 620.80   | am | (P-14797/88; A-1758) |
| 620.90   | am | (P-14797/88; A-1758) |
| 620.92   | n  | (P-14797/88; A-1758) |
| 620.93   | n  | (P-14797/88; A-1758) |
| 650.40   | am | (P-4987/88; A-4164)  |
| 650.20   | am | (P-4987/88; A-4164)  |
| 650.30   | am | (P-4987/88; A-4164)  |
| 650.40   | am | (P-4987/88; A-4164)  |
| 650.50   | am | (P-4987/88; A-4164)  |
| 650.60   | am | (P-4987/88; A-4164)  |
| 650.70   | am | (P-4987/88; A-4164)  |
| 650.80   | am | (P-4987/88; A-4164)  |
| 650.90   | am | (P-4987/88; A-4164)  |
| 650.92   | n  | (P-4987/88; A-4164)  |
| 650.93   | n  | (P-4987/88; A-4164)  |
| 650.94   | n  | (P-4987/88; A-4164)  |
| 650.95   | n  | (P-4987/88; A-4164)  |
| 650.96   | n  | (P-4987/88; A-4164)  |
| 650.97   | n  | (P-4987/88; A-4164)  |
| 650.98   | n  | (P-4987/88; A-4164)  |
| 650.99   | n  | (P-4987/88; A-4164)  |
| 650.100  | n  | (P-4987/88; A-4164)  |
| 650.101  | n  | (P-4987/88; A-4164)  |
| 650.102  | n  | (P-4987/88; A-4164)  |
| 650.103  | n  | (P-4987/88; A-4164)  |
| 650.104  | n  | (P-4987/88; A-4164)  |
| 650.105  | n  | (P-4987/88; A-4164)  |
| 650.106  | n  | (P-4987/88; A-4164)  |
| 650.107  | n  | (P-4987/88; A-4164)  |
| 650.108  | n  | (P-4987/88; A-4164)  |
| 650.109  | n  | (P-4987/88; A-4164)  |
| 650.110  | n  | (P-4987/88; A-4164)  |
| 650.111  | n  | (P-4987/88; A-4164)  |
| 650.112  | n  | (P-4987/88; A-4164)  |
| 650.113  | n  | (P-4987/88; A-4164)  |
| 650.114  | n  | (P-4987/88; A-4164)  |
| 650.115  | n  | (P-4987/88; A-4164)  |
| 650.116  | n  | (P-4987/88; A-4164)  |
| 650.117  | n  | (P-4987/88; A-4164)  |
| 650.118  | n  | (P-4987/88; A-4164)  |
| 650.119  | n  | (P-4987/88; A-4164)  |
| 650.120  | n  | (P-4987/88; A-4164)  |
| 650.121  | n  | (P-4987/88; A-4164)  |
| 650.122  | n  | (P-4987/88; A-4164)  |
| 650.123  | n  | (P-4987/88; A-4164)  |
| 650.124  | n  | (P-4987/88; A-4164)  |
| 650.125  | n  | (P-4987/88; A-4164)  |
| 650.126  | n  | (P-4987/88; A-4164)  |
| 650.127  | n  | (P-4987/88; A-4164)  |
| 650.128  | n  | (P-4987/88; A-4164)  |
| 650.129  | n  | (P-4987/88; A-4164)  |
| 650.130  | n  | (P-4987/88; A-4164)  |
| 650.131  | n  | (P-4987/88; A-4164)  |
| 650.132  | n  | (P-4987/88; A-4164)  |
| 650.133  | n  | (P-4987/88; A-4164)  |
| 650.134  | n  | (P-4987/88; A-4164)  |
| 650.135  | n  | (P-4987/88; A-4164)  |
| 650.136  | n  | (P-4987/88; A-4164)  |
| 650.137  | n  | (P-4987/88; A-4164)  |
| 650.138  | n  | (P-4987/88; A-4164)  |
| 650.139  | n  | (P-4987/88; A-4164)  |
| 650.140  | n  | (P-4987/88; A-4164)  |
| 650.141  | n  | (P-4987/88; A-4164)  |
| 650.142  | n  | (P-4987/88; A-4164)  |
| 650.143  | n  | (P-4987/88; A-4164)  |
| 650.144  | n  | (P-4987/88; A-4164)  |
| 650.145  | n  | (P-4987/88; A-4164)  |
| 650.146  | n  | (P-4987/88; A-4164)  |
| 650.147  | n  | (P-4987/88; A-4164)  |
| 650.148  | n  | (P-4987/88; A-4164)  |
| 650.149  | n  | (P-4987/88; A-4164)  |
| 650.150  | n  | (P-4987/88; A-4164)  |
| 650.151  | n  | (P-4987/88; A-4164)  |
| 650.152  | n  | (P-4987/88; A-4164)  |
| 650.153  | n  | (P-4987/88; A-4164)  |
| 650.154  | n  | (P-4987/88; A-4164)  |
| 650.155  | n  | (P-4987/88; A-4164)  |
| 650.156  | n  | (P-4987/88; A-4164)  |
| 650.157  | n  | (P-4987/88; A-4164)  |
| 650.158  | n  | (P-4987/88; A-4164)  |
| 650.159  | n  | (P-4987/88; A-4164)  |
| 650.160  | n  | (P-4987/88; A-4164)  |
| 650.161  | n  | (P-4987/88; A-4164)  |
| 650.162  | n  | (P-4987/88; A-4164)  |
| 650.163  | n  | (P-4987/88; A-4164)  |
| 650.164  | n  | (P-4987/88; A-4164)  |
| 650.165  | n  | (P-4987/88; A-4164)  |
| 650.166  | n  | (P-4987/88; A-4164)  |
| 650.167  | n  | (P-4987/88; A-4164)  |
| 650.168  | n  | (P-4987/88; A-4164)  |
| 650.169  | n  | (P-4987/88; A-4164)  |
| 650.170  | n  | (P-4987/88; A-4164)  |
| 650.171  | n  | (P-4987/88; A-4164)  |
| 650.172  | n  | (P-4987/88; A-4164)  |
|          |    |                      |



**TITLE 32 (CONT'D)**

332.60 n (P-5874)  
 332.70 n (P-5874)  
 332.80 n (P-5874)  
 332.90 n (P-5874)  
 332.100 n (P-5874)  
 332.110 n (P-5874)  
 332.120 n (P-5874)  
 332.130 n (P-5874)  
 332.140 n (P-5874)  
 332.150 n (P-5874)  
 332.160 n (P-5874)  
 332.170 n (P-5874)  
 332.180 n (P-5874)  
 332.190 n (P-5874)  
 332.200 n (P-5874)  
 332.210 n (P-5874)  
 332.220 n (P-5874)  
 332.230 n (P-5874)  
 332.240 n (P-5874)  
 332.250 n (P-5874)  
 332.260 n (P-5874)  
 332.270 n (P-5874)  
 332.280 n (P-5874)  
 332.290 n (P-5874)  
 360.10 am (P-13858/88; A-803)  
 360.20 am (P-13858/88; A-803)  
 360.30 am (P-13858/88; A-803)  
 360.40 am (P-13858/88; A-803)  
 360.50 am (P-13858/88; A-803)  
 360.60 am (P-13858/88; A-803)  
 360.70 am (P-13858/88; A-803)  
 360.80 am (P-13858/88; A-803)  
 360.90 am (P-13858/88; A-803)  
 360.100 am (P-13858/88; A-803)  
 360.Ap. A am (P-13858/88; A-803)  
 360.Tb. A r (P-13858/88; A-803)  
 360.Tb. B am (P-13858/88; A-803)  
 360.Tb. C am (P-13858/88; A-803)  
 401.170 am (P-982)  
 410.10 am (P-13841/88; A-342)  
 410.20 am (P-13841/88; A-342)  
 410.30 am (P-13841/88; A-342)  
 410.40 am (P-13841/88; A-342)  
 410.50 am (P-13841/88; A-342)  
 410.60 am (P-13841/88; A-342)  
 410.70 am (P-13841/88; A-342)  
 410.80 am (P-13841/88; A-342)  
 410.II. A n (P-13841/88; A-342)  
 410.II. B n (P-13841/88; A-342)

**TITLE 35**

201.281 am (P-5154/88; O-29221/88; R-1624; A-2066)  
 201.401 n (P-5154/88; O-29221/88; R-1624; A-2066)  
 201.402 n (P-5154/88; O-29221/88; R-1624; A-2066)

**TITLE 35 (CONT'D)**

201.403 n (P-5154/88; O-29221/88; R-1624; A-2066)  
 201.404 n (P-5154/88; O-29221/88; R-1624; A-2066)  
 201.405 n (P-5154/88; O-29221/88; R-1624; A-2066)  
 201.406 n (P-5154/88; O-29221/88; R-1624; A-2066)  
 201.407 n (P-5154/88; O-29221/88; R-1624; A-2066)  
 201.408 n (P-5154/88; O-29221/88; R-1624; A-2066)  
 211.101 am (P-19296/88; W-2537)  
 211.102 am (P-19296/88; W-2537)  
 243.108 am (P-19290/88; W-2536)  
 243.120 n (P-19290/88; W-2536)  
 251.103 am (E-955)  
 251.201 am (E-955)  
 251.202 n (E-955)  
 251.203 am (E-955)  
 251.208 am (E-955)  
 251.210 am (E-955)  
 251.212 r (E-955)  
 251.215 am (E-955)  
 251.301 am (E-955)  
 301.200 am (P-15823/88; A-5984)  
 301.260 am (P-15823/88; A-5984)  
 301.365 am (P-15823/88; A-5984)  
 301.430 am (P-15823/88; A-5984)  
 302.211 am (P-15844/88; A-5998)  
 302.304 am (P-15844/88; A-5998)  
 302.504 am (P-15844/88; A-5998)  
 302.507 am (P-15844/88; A-5998)  
 302.509 am (P-15844/88; A-5998)  
 304.104 am (P-15815/88; A-5976)  
 304.124 am (P-15815/88; A-5976)  
 304.140 r (P-15815/88; A-5976)  
 304.220 n (P-11397/88; A-2060)  
 304.302 n (P-11669/88; A-851)  
 305.102 am (P-15839/88; A-5989)  
 307.1508 am (P-16396/88; A-1794)  
 307.1704 am (P-16396/88; A-1794)  
 307.2101 am (P-16396/88; A-1794)  
 307.2903 am (P-16396/88; A-1794)  
 307.3110 am (P-16396/88; A-1794)  
 307.3129 am (P-16396/88; A-1794)  
 307.3500 am (P-16396/88; A-1794)  
 307.3501 am (P-16396/88; A-1794)  
 307.3503 am (P-16396/88; A-1794)  
 307.3509 am (P-16396/88; A-1794)  
 307.3590 n (P-16396/88; A-1794)  
 307.4004 am (P-16396/88; A-1794)  
 307.8100 am (P-16396/88; A-1794)  
 309.281 am (P-15893/88; A-5993)  
 310.107 am (P-16384/88; A-2463)  
 310.110 am (P-16384/88; A-2463)

**TITLE 35 (CONT'D)**

365.101 n (P-18030/88; A-7351)  
 365.102 n (P-18030/88; A-7351)  
 365.103 n (P-18030/88; A-7351)  
 365.104 n (P-18030/88; A-7351)  
 365.201 n (P-18030/88; A-7351)  
 365.202 n (P-18030/88; A-7351)  
 365.203 n (P-18030/88; A-7351)  
 365.204 n (P-18030/88; A-7351)  
 365.301 n (P-18030/88; A-7351)  
 365.302 n (P-18030/88; A-7351)  
 365.303 n (P-18030/88; A-7351)  
 365.304 n (P-18030/88; A-7351)  
 365.401 n (P-18030/88; A-7351)  
 365.402 n (P-18030/88; A-7351)  
 365.403 n (P-18030/88; A-7351)  
 365.404 n (P-18030/88; A-7351)  
 365.405 n (P-18030/88; A-7351)  
 365.406 n (P-18030/88; A-7351)  
 365.501 n (P-18030/88; A-7351)  
 365.502 n (P-18030/88; A-7351)  
 365.503 n (P-18030/88; RC-5798 A-7351)  
 365.504 n (P-18030/88; A-7351)  
 365.505 n (P-18030/88; A-7351)  
 365.506 n (P-18030/88; A-7351)  
 365.601 n (P-18030/88; A-7351)  
 365.602 n (P-18030/88; A-7351)  
 365.603 n (P-18030/88; A-7351)  
 365.604 n (P-18030/88; A-7351)  
 365.605 n (P-18030/88; A-7351)  
 365.606 n (P-18030/88; A-7351)  
 365.607 n (P-18030/88; A-7351)  
 365.701 n (P-18030/88; A-7351)  
 365.702 n (P-18030/88; A-7351)  
 365.703 n (P-18030/88; A-7351)  
 365.704 n (P-18030/88; A-7351)  
 365.705 n (P-18030/88; A-7351)  
 365.706 n (P-18030/88; A-7351)  
 365.707 n (P-18030/88; A-7351)  
 365.801 n (P-18030/88; A-7351)  
 365.802 n (P-18030/88; A-7351)  
 365.901 n (P-18030/88; A-7351)  
 365.902 n (P-18030/88; A-7351)  
 365.903 n (P-18030/88; A-7351)  
 365.904 n (P-18030/88; A-7351)  
 365.905 n (P-18030/88; A-7351)  
 365.1001 n (P-18030/88; A-7351)  
 365.1002 n (P-18030/88; A-7351)  
 365.1003 n (P-18030/88; A-7351)  
 365.1101 n (P-18030/88; A-7351)  
 365.1102 n (P-18030/88; A-7351)  
 365.Ap. A n (P-18030/88; A-7351)  
 Ex. A n (P-18030/88; A-7351)  
 Ex. B n (P-18030/88; A-7351)  
 Ex. C n (P-18030/88; A-7351)  
 378.101 n (P-12753/88; A-1190)  
 378.102 n (P-12753/88; A-1190)

**TITLE 35 (CONT'D)**

378.103 n (P-12753/88; A-1190)  
 378.201 n (P-12753/88; A-1190)  
 378.202 n (P-12753/88; A-1190)  
 378.203 n (P-12753/88; A-1190)  
 378.204 n (P-12753/88; A-1190)  
 378.301 n (P-12753/88; A-1190)  
 378.302 n (P-12753/88; A-1190)  
 378.Ap. A n (P-12753/88; A-1190)  
 378.Ap. B n (P-12753/88; A-1190)  
 378.Ap. C n (P-12753/88; A-1190)  
 378.Ap. D n (P-12753/88; A-1190)  
 378.Ap. E n (P-12753/88; A-1190)  
 601.105 am (P-262)  
 604.203 am (P-255)  
 605.104 am (P-269; C-2539)  
 661.302 am (P-1738)  
 703.123 am (P-15444/88; A-447)  
 704.143 am (P-17167/88; A-478)  
 720.110 am (P-15327/88; A-362)  
 720.111 am (P-15327/88; A-362)  
 721.104 am (P-15347/88; A-382)  
 721.105 am (P-15347/88; A-382)  
 721.133 am (P-15347/88; A-382)  
 721.Ap. H am (P-15347/88; A-382)  
 722.110 am (P-15449/88; A-452)  
 722.151 am (P-15449/88; A-452)  
 724.101 am (P-15455/88; A-458)  
 724.Ap. I am (P-15455/88; A-458)  
 725.101 am (P-15402/88; A-437)  
 731.101 r (P-2650)  
 731.101 r (P-6861)  
 731.102 r (P-6861)  
 731.102 r (P-2650)  
 731.103 r (P-2650)  
 731.103 r (P-6861)  
 731.110 n (P-2650)  
 731.111 n (P-2650)  
 731.112 n (P-2650)  
 731.113 n (P-2650)  
 731.114 n (P-2650)  
 731.120 n (P-2650)  
 731.121 n (P-2650)  
 731.122 n (P-2650)  
 731.130 n (P-2650)  
 731.131 n (P-2650)  
 731.132 n (P-2650)  
 731.133 n (P-2650)  
 731.134 n (P-2650)  
 731.140 n (P-2650)  
 731.141 n (P-2650)  
 731.142 n (P-2650)  
 731.143 n (P-2650)  
 731.144 n (P-2650)  
 731.145 n (P-2650)  
 731.150 n (P-2650)  
 731.151 n (P-2650)



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**TITLE 44 (CONT'D)**

535.70 # (P-2766)  
535.70 am (P-2766)  
535.100 am (P-2766)  
535.110 am (P-2766)  
535.200 # (P-2766)  
535.300 am (P-2766)  
535.310 r (P-2766)  
535.320 am (P-2766)  
535.330 am (P-2766)  
535.340 am (P-2766)  
535.350 am (P-2766)  
535.400 am (P-2766)  
535.410 am (P-2766)  
535.500 am (P-2766)  
535.510 am (P-2766)  
535.520 am (P-2766)  
535.530 am (P-2766)  
535.540 n (P-2766)  
535.600 am (P-2766)  
535.610 am (P-2766)  
535.620 am (P-2766)  
535.630 am (P-2766)  
535.640 am (P-2766)  
535.650 am (P-2766)  
535.660 am (P-2766)  
535.670 am (P-2766)  
535.700 am (P-2766)  
535.710 am (P-2766)  
535.720 am (P-2766)  
540.5 r (P-2764)  
540.10 am (P-2764)  
540.20 am (P-2764)  
540.50 n (P-2764)  
540.60 n (P-2764)  
540.70 # (P-2764)  
540.70 am (P-2764)  
540.100 am (P-2764)  
540.110 am (P-2764)  
540.200 # (P-2764)  
540.300 am (P-2764)  
540.310 r (P-2764)  
540.320 am (P-2764)  
540.330 am (P-2764)  
540.340 am (P-2764)  
540.350 am (P-2764)  
540.400 am (P-2764)  
540.410 am (P-2764)  
540.500 am (P-2764)  
540.510 am (P-2764)  
540.520 am (P-2764)  
540.530 am (P-2764)  
540.540 n (P-2764)  
540.600 am (P-2764)  
540.610 am (P-2764)  
540.620 am (P-2764)  
540.630 am (P-2764)

**TITLE 44 (CONT'D)**

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540.650 am (P-2764)  
540.660 am (P-2764)  
540.670 am (P-2764)  
540.700 am (P-2764)  
540.710 am (P-2764)  
540.720 am (P-2764)  
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1.105 n (P-5002)  
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1.170 n (P-5002)  
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601.60 n (P-11985/88; A-2051)  
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601.90 n (P-11985/88; A-2051)  
601.100 n (P-11985/88; A-2051)  
601.110 n (P-11985/88; A-2051)  
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350.320 n (P-15272/88; W-6819) (P-5839)  
350.330 n (P-15272/88; W-6819) (P-5839)  
350.340 n (P-15272/88; W-6819) (P-5839)  
350.350 n (P-15272/88; W-6819) (P-5839)  
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2720.132 n (P-5362)  
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2725.100 am (P-5344)  
2725.105 am (P-5344)  
2725.120 am (P-5344)  
2725.250 am (P-5344)  
2725.270 am (P-5344)











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 490.40 n (P-2974)  
 490.210 n (P-2974)  
 490.220 n (P-2974)  
 490.230 n (P-2974)  
 490.310 n (P-2974)  
 490.320 n (P-2974)  
 490.330 n (P-2974)  
 490.410 n (P-2974)  
 490.420 n (P-2974)  
 490.430 n (P-2974)  
 490.440 n (P-2974)  
 490.510 n (P-2974)  
 490.520 n (P-2974)  
 490.610 n (P-2974)  
 490.620 n (P-2974)  
 490.710 n (P-2974)  
 490.720 n (P-2974)  
 490.730 n (P-2974)  
 490.740 n (P-2974)  
 490.750 n (P-2974)  
 490.760 n (P-2974)  
 490.770 n (P-2974)  
 490.780 n (P-2974)  
 490.810 n (P-2974)  
 490.820 n (P-2974)  
 490.830 n (P-2974)  
 490.840 n (P-2974)  
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 535.200 am (P-4126)  
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 535.400 am (P-4126)  
 535.410 am (P-4126)  
 535.420 am (P-4126)  
 535.430 am (P-4126)  
 535.800 n (P-4126)  
 535.810 n (P-4126)  
 535.820 n (P-4126)  
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 535.934 n (P-4500)  
 535.935 n (P-4500)  
 535.936 n (P-4500)  
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 535.943 n (P-4500)  
 535.950 n (P-4500)  
 535.951 n (P-4500)  
 535.952 n (P-4500)  
 535.953 n (P-4500)  
 540.10 am (P-4616)  
 540.30 am (P-4616)  
 540.40 am (P-4616)  
 540.50 am (P-4616)  
 540.70 am (P-4616)  
 540.80 am (P-4616)  
 540.90 am (P-4616)  
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 635.80 am (P-5505)  
 635.90 am (P-5505)  
 635.110 am (P-5505)  
 635.130 am (P-5505)  
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 635.160 am (P-5505)  
 635.170 am (P-5505)  
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 698.20 n (P-7194)  
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 710.30 am (P-6913)  
 710.40 am (P-6913)  
 710.50 am (P-6913)  
 710.100 am (P-6913)  
 710.110 am (P-6913)  
 710.120 am (P-6913)  
 710.130 am (P-6913)  
 710.140 am (P-6913)  
 710.210 am (P-6913)  
 710.220 am (P-6913)  
 710.230 am (P-6913)  
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 750.1838 n (P-6888)  
 750.1840 n (P-6888)  
 750.1850 n (P-6888)  
 750.1860 n (P-6888)  
 750.1861 n (P-6888)  
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 750.1868 n (P-6888)  
 750.1870 n (P-6888)  
 750.1876 n (P-6888)  
 750.1880 n (P-6888)  
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790.8420 am (P-3015) (E-3108)  
790.8580 am (P-16425/88; A-856) (P-3015) (E-3108)  
790.8700 am (P-16425/88; A-856) (P-3015) (E-3108)  
790.8724 am (P-3015) (E-3108)  
790.8740 am (P-3015) (E-3108)  
790.8900 am (P-16425/88; A-856) (P-3015) (E-3108)  
790.8940 am (P-16425/88; A-856) (P-3015) (E-3108)  
790.9020 am (P-12991/88; A-856) (P-3015) (E-3108)  
790.9060 am (P-12991/88; P-16425/88; A-856) (P-3015) (E-3108)  
790.9084 am (P-12991/88; A-856) (P-3015) (E-3108)  
790.9100 am (P-3015) (E-3108)  
790.9140 am (P-12991/88; A-856) (P-3015) (E-3108)  
790.9220 am (P-3015) (E-3108)  
790.9320 am (P-3015) (E-3108)  
790.9380 am (P-3015) (E-3108)  
790.9475 am (P-3015) (E-3108)  
790.9486 am (P-12991/88; P-16425/88; A-856) (P-3015) (E-3108)  
790.9500 am (P-12991/88; P-16425/88; A-856)  
790.9530 am (P-12991/88; P-16425/88; A-856)  
830.10 am (P-3325/88; A-2090)  
830.20 n (P-3325/88; A-2090)  
830.100 am (P-3325/88; A-2090)  
830.110 am (P-3325/88; A-2090)  
830.120 am (P-3325/88; A-2090)  
830.130 am (P-3325/88; A-2090)  
830.140 am (P-3325/88; A-2090)

TITLE 77 (CONT'D)

830.150 r (P-3325/88; A-2090)  
830.160 r (P-3325/88; A-2090)  
830.170 r (P-3325/88; A-2090)  
830.180 am (P-3325/88; A-2090)  
830.190 n (P-3325/88; A-2090)  
830.200 am (P-3325/88; A-2090)  
830.210 n (P-3325/88; A-2090)  
830.220 n (P-3325/88; A-2090)  
830.230 n (P-3325/88; A-2090)  
830.240 n (P-3325/88; A-2090)  
830.250 am (P-3325/88; A-2090)  
830.260 am (P-3325/88; A-2090)  
830.270 am (P-3325/88; A-2090)  
830.280 r (P-3325/88; A-2090)  
830.290 n (P-3325/88; A-2090)  
830.300 n (P-3325/88; A-2090)  
830.310 n (P-3325/88; A-2090)  
830.315 r (P-3325/88; A-2090)  
830.400 am (P-3325/88; A-2090)  
830.410 am (P-3325/88; A-2090)  
830.420 r (P-3325/88; A-2090)  
830.430 am (P-3325/88; A-2090)  
830.440 am (P-3325/88; A-2090)  
830.450 am (P-3325/88; A-2090)  
830.460 am (P-3325/88; A-2090)  
830.500 am (P-3325/88; A-2090)  
830.510 r (P-3325/88; A-2090)  
830.520 am (P-3325/88; A-2090)  
830.530 am (P-3325/88; A-2090)  
830.540 am (P-3325/88; A-2090)  
830.560 r (P-3325/88; A-2090)  
830.570 r (P-3325/88; A-2090)  
830.600 am (P-3325/88; A-2090)  
830.610 r (P-3325/88; A-2090)  
830.620 am (P-3325/88; A-2090)  
830.630 am (P-3325/88; A-2090)  
830.640 am (P-3325/88; A-2090)  
830.650 am (P-3325/88; A-2090)  
830.660 r (P-3325/88; A-2090)  
830.670 r (P-3325/88; A-2090)  
830.700 am (P-3325/88; A-2090)  
830.800 n (P-3325/88; A-2090)  
830.820 am (P-3325/88; A-2090)  
830.830 n (P-3325/88; A-2090)  
830.840 n (P-3325/88; A-2090)  
830.850 n (P-3325/88; A-2090)  
830.860 n (P-3325/88; A-2090)  
830.870 n (P-3325/88; A-2090)  
830.II.A n (P-3325/88; A-2090)  
830.II.B n (P-3325/88; A-2090)  
855.10 am (P-6564/88; A-2768)  
855.20 am (P-6564/88; A-2768)  
855.50 am (P-6564/88; A-2768)  
855.55 n (P-6564/88; A-2768)  
855.60 am (P-6564/88; A-2768)  
855.70 am (P-6564/88; A-2768)

TITLE 77 (CONT'D)

855.80 am (P-6564/88; A-2768)  
855.130 am (P-6564/88; A-2768)  
855.140 am (P-6564/88; A-2768)  
855.180 am (P-6564/88; A-2768)  
855.220 am (P-6564/88; A-2768)  
855.240 am (P-6564/88; A-2768)  
855.260 am (P-6564/88; A-2768)  
855.270 am (P-6564/88; A-2768)  
855.275 n (P-6564/88; A-2768)  
855.280 am (P-6564/88; A-2768)  
855.290 am (P-6564/88; A-2768)  
855.300 am (P-6564/88; A-2768)  
855.330 n (P-6564/88; A-2768)  
855.340 n (P-6564/88; A-2768)  
855.345 n (P-6564/88; A-2768)  
855.350 n (P-6564/88; A-2768)  
855.355 n (P-6564/88; A-2768)  
855.360 n (P-6564/88; A-2768)  
855.Ap. A am (P-6564/88; A-2768)  
II. B am (P-6564/88; A-2768)  
855.Ap. B am (P-6564/88; A-2768)  
II. A n (P-6564/88; A-2768)  
II. B n (P-6564/88; A-2768)  
II. C n (P-6564/88; A-2768)  
II. D n (P-6564/88; A-2768)  
II. E n (P-6564/88; A-2768)  
II. F n (P-6564/88; A-2768)  
II. G n (P-6564/88; A-2768)  
II. H n (P-6564/88; A-2768)  
II. I n (P-6564/88; A-2768)  
855.Ap. C n (P-6564/88; A-2768)  
II. A n (P-6564/88; A-2768)  
II. B n (P-6564/88; A-2768)  
II. C n (P-6564/88; A-2768)  
II. D n (P-6564/88; A-2768)  
II. E n (P-6564/88; A-2768)  
II. F n (P-6564/88; A-2768)  
890.120 am (P-4543)  
890.620 am (P-4543)  
890.630 am (P-4543)  
890.640 am (P-4543)  
890.730 am (P-4543)  
890.820 am (P-4543)  
890.830 am (P-4543)  
890.920 am (P-4543)  
890.1040 am (P-4543)  
890.1070 am (P-4543)  
890.1110 am (P-4543)  
890.1210 am (P-4543)  
890.1410 am (P-4543)  
890.1460 am (P-4543)  
890.1540 am (P-4543)  
890.1550 am (P-4543)  
890.1620 am (P-4543)  
890.1640 am (P-4543)  
890.1650 am (P-4543)

TITLE 77 (CONT'D)

890.1720 am (P-4543)  
890.1750 am (P-4543)  
890.2000 am (P-4543)  
890.2110 am (P-4543)  
890.3010 n (P-4543)  
890.3020 n (P-4543)  
890.3030 n (P-4543)  
890.3040 n (P-4543)  
890.3050 n (P-4543)  
890.3060 n (P-4543)  
890.3070 n (P-4543)  
890.3080 n (P-4543)  
890.3090 n (P-4543)  
890.4000 n (P-4543)  
1100.40 r (P-5596)  
1100.220 am (P-5596)  
1100.560 am (P-5596)  
1100.570 am (P-5596)  
1100.620 am (P-5596)  
1100.630 am (P-5596)  
1100.660 am (P-5596)  
1110.30 am (P-5619)  
1110.40 am (P-5619)  
1110.50 n (P-5619)  
1110.220 am (P-5619)  
1110.720 am (P-5619)  
1110.1320 am (P-5619)  
1110.1330 am (P-5619)  
1110.1730 am (P-5619)  
1110.2220 am (P-5619)  
1110.2230 am (P-5619)  
1110.2330 am (P-5619)  
1150.110 r (P-5580)  
1150.210 r (P-5580)  
1150.220 r (P-5580)  
1150.230 r (P-5580)  
1150.310 r (P-5580)  
1150.320 (P-5580)  
1150.330 (P-5580)  
1150.410 (P-5580)  
1150.420 (P-5580)  
1150.430 (P-5580)  
1150.440 (P-5580)  
1150.450 r (P-5580)  
2056.1 am (P-22265/88; A-7274)  
2056.5 am (P-22265/88; A-7274)  
2056.55 am (P-22265/88; A-7274)  
2056.60 am (P-22265/88; A-7274)  
2056.61 n (P-22265/88; A-7274)  
2056.70 am (P-22265/88; A-7274)  
2056.75 am (P-22265/88; A-7274)  
2056.300 am (P-22265/88; A-7274)  
2056.320 am (P-22265/88; A-7274)  
2056.330 am (P-22265/88; A-7274)  
2056.405 am (P-22265/88; A-7274)  
2056.410 am (P-22265/88; A-7274)



2700.Ap. A am (P-253) (E-629)  
Ex. E am (P-253) (E-629)  
Ex. F am (P-253) (E-629)

**TITLE 83 (CONT'D)**

215.10 am (P-18026/88; A-4650)  
215.30 am (P-1647)  
281.30 am (P-1647)  
281.90 am (P-1647)  
281.100 am (P-1647)  
281.Ex. D am (P-1647)  
281.Ex. E am (P-1647)  
285.110 am (P-5229)  
285.115 am (P-5229)  
285.130 am (P-5229)  
285.150 am (P-5229)  
285.160 am (P-5229)  
285.170 am (P-5229)  
285.210 am (P-5229)  
285.310 am (P-5229)  
285.410 am (P-5229)  
285.420 am (P-5229)  
285.1000 am (P-5229)  
285.1005 am (P-5229)  
285.1010 am (P-5229)  
285.1015 am (P-5229)  
285.2000 am (P-5229)  
285.2005 am (P-5229)  
285.2010 am (P-5229)  
285.2015 am (P-5229)  
285.2020 am (P-5229)  
285.2025 am (P-5229)  
285.2030 am (P-5229)  
285.2035 am (P-5229)  
285.2040 am (P-5229)  
285.2045 am (P-5229)  
285.2050 am (P-5229)  
285.2055 am (P-5229)  
285.2060 am (P-5229)  
285.2065 am (P-5229)  
285.2070 am (P-5229)  
285.2075 am (P-5229)  
285.2080 am (P-5229)  
285.2085 am (P-5229)  
285.2090 am (P-5229)  
285.2095 am (P-5229)  
285.2100 am (P-5229)  
285.2105 am (P-5229)  
285.2110 am (P-5229)  
285.2115 am (P-5229)  
285.2120 am (P-5229)  
285.2125 am (P-5229)  
285.2125 am (P-5229)  
285.3000 am (P-5229)  
285.3005 am (P-5229)  
285.3010 am (P-5229)  
285.3015 am (P-5229)

1125.100 n (P-16375/88; A-1784)  
1570.40 am (P-14122/88; O-22492/88; R-1626;  
A-1577)  
1570.60 r (P-14122/88; O-22492/88; R-1626;  
A-1577)  
1570.70 am (P-14122/88; O-22492/88; R-1626;  
A-1577)  
1570.70 am (P-14122/88; O-22492/88; R-1626;  
A-1577)  
1570.80 am (P-14122/88; O-22492/88; R-1626;  
A-1577)  
1570.90 am (P-14122/88; O-22492/88; R-1626;  
A-1577)  
1570.90 am (P-14122/88; O-22492/88; R-1626;  
A-1577)  
1570.100 am (P-14122/88; O-22492/88; R-1626;  
A-1577)  
1570.100 am (P-14122/88; O-22492/88; R-1626;  
A-1577)  
1570.110 r (P-14122/88; O-22492/88; R-1626;  
A-1577)  
1570.110 r (P-14122/88; O-22492/88; R-1626;  
A-1577)  
1570.130 am (P-5229)  
285.130 am (P-5229)  
285.150 am (P-5229)  
285.160 am (P-5229)  
285.170 am (P-5229)  
285.210 am (P-5229)  
285.310 am (P-5229)  
285.410 am (P-5229)  
285.420 am (P-5229)  
285.1000 am (P-5229)  
285.1005 am (P-5229)  
285.1010 am (P-5229)  
285.1015 am (P-5229)  
285.2000 am (P-5229)  
285.2005 am (P-5229)  
285.2010 am (P-5229)  
285.2015 am (P-5229)  
285.2020 am (P-5229)  
285.2025 am (P-5229)  
285.2030 am (P-5229)  
285.2035 am (P-5229)  
285.2040 am (P-5229)  
285.2045 am (P-5229)  
285.2050 am (P-5229)  
285.2055 am (P-5229)  
285.2060 am (P-5229)  
285.2065 am (P-5229)  
285.2070 am (P-5229)  
285.2075 am (P-5229)  
285.2080 am (P-5229)  
285.2085 am (P-5229)  
285.2090 am (P-5229)  
285.2095 am (P-5229)  
285.2100 am (P-5229)  
285.2105 am (P-5229)  
285.2110 am (P-5229)  
285.2115 am (P-5229)  
285.2120 am (P-5229)  
285.2125 am (P-5229)  
285.2125 am (P-5229)  
285.3000 am (P-5229)  
285.3005 am (P-5229)  
285.3010 am (P-5229)  
285.3015 am (P-5229)

2650.1 n (P-6871/88; O-1256; R-3411;  
A-3330)  
2650.5 n (P-6871/88; O-1256; R-3411;  
A-3330)  
2650.10 n (P-6871/88; O-1256; R-3411;  
A-3330)  
2650.15 n (P-6871/88; O-1256; R-3411;  
A-3330)  
2650.20 n (P-6871/88; O-1256; R-3411;  
A-3330)  
2650.25 n (P-6871/88; O-1256; R-3411;  
A-3330)  
2650.30 n (P-6871/88; O-1256; R-3411;  
A-3330)

2700.200 am (P-253) (E-629)  
2700.440 am (P-253) (E-629)  
2700.620 am (P-253) (E-629)  
2700.630 am (P-253) (E-629)  
2700.650 am (P-253) (E-629)  
2700.700 am (P-253) (E-629)  
2700.710 am (P-253) (E-629)  
2700.720 am (P-253) (E-629)  
2700.730 am (P-253) (E-629)  
2700.735 n (P-253) (E-629)  
2700.740 am (P-253) (E-629)  
2700.750 am (P-253) (E-629)  
2700.820 am (P-253) (E-629)  
2700.920 am (P-253) (E-629)

TITLE 80 (CONT'D)

310.290 am (P-1296)  
310.320 am (P-1296)  
310.Ap. A am (P-20584/88; RC-1254)  
310.Tb. F am (P-2892)  
1100.10 am (P-1327)  
1100.20 am (P-1327)  
1100.30 am (P-1327)  
1100.40 am (P-1327)  
1100.50 am (P-1327)  
1100.70 am (P-1327)  
1100.80 am (P-1327)  
1100.90 n (P-1327)  
1100.100 n (P-1327)  
1105.10 am (P-1335)  
1105.20 am (P-1335)  
1105.30 am (P-1335)  
1105.40 am (P-1335)  
1105.50 am (P-1335)  
1105.80 am (P-1335)  
1105.100 am (P-1335)  
1105.110 am (P-1335)  
1105.120 am (P-1335)  
1105.130 r (P-1335)  
1105.140 am (P-1335)  
1105.150 am (P-1335)  
1105.160 am (P-1335)  
1105.170 am (P-1335)  
1105.220 am (P-1335)  
1110.40 am (P-1355)  
1110.50 am (P-1355)  
1110.60 am (P-1355)  
1110.70 r (P-1355)  
1110.70 n (P-1355)  
1110.80 am (P-1355)  
1110.90 am (P-1355)  
1110.100 am (P-1355)  
1110.110 am (P-1355)  
1110.140 am (P-1355)  
1110.150 am (P-1355)  
1110.160 am (P-1355)  
1110.170 am (P-1355)  
1110.180 n (P-1355)  
1120.20 am (P-1379)  
1120.30 am (P-1379)  
1120.40 am (P-1379)  
1120.50 am (P-1379)  
1120.70 n (P-1379)  
1125.10 am (P-16375/88; A-1784)  
1125.20 am (P-16375/88; A-1784)  
1125.30 am (P-16375/88; A-1784)  
1125.50 r (P-16375/88; A-1784)  
1125.70 am (P-16375/88; A-1784)  
1125.80 am (P-16375/88; O-22478/88; R-1905;  
A-1784)  
1125.90 r (P-16375/88; A-1784)

TITLE 80 (CONT'D)

2056.415 am (P-22265/88; A-7274)  
2056.420 am (P-22265/88; A-7274)  
2056.500 am (P-22265/88; A-7274)  
2056.505 am (P-22265/88; A-7274)  
2056.510 am (P-22265/88; A-7274)  
2056.515 am (P-22265/88; A-7274)  
2056.605 am (P-22265/88; A-7274)  
2056.610 am (P-22265/88; A-7274)  
2056.700 am (P-22265/88; A-7274)  
2056.710 am (P-22265/88; A-7274)  
2056.Ap. A am (P-22265/88; A-7274)  
2510.50 am (P-13694/88; A-334)  
2800.102 am (P-6856)

150.10 am (P-16438/88; A-5201)  
150.110 am (P-16438/88; A-5201)  
150.510 am (P-16438/88; A-5201)  
150.520 am (P-16438/88; A-5201)  
150.530 am (P-16438/88; A-5201)  
150.565 am (P-16438/88; A-5201)  
150.665 am (P-16438/88; A-5201)  
150.680 am (P-16438/88; A-5201)  
250.50 am (P-17569/88; A-7324)  
250.70 am (P-1921)  
302.190 am (P-1639)  
302.200 am (P-1639)  
302.625 am (P-1639)  
302.800 r (P-15813/88; A-3722)  
302.810 r (P-15813/88; A-3722)  
302.820 n (P-15813/88; A-3722)  
302.822 r (P-15813/88; A-3722)  
302.822 n (P-15813/88; A-3722)  
302.824 r (P-15813/88; A-3722)  
302.824 r (P-15813/88; A-3722)  
302.824 n (P-15813/88; A-3722)  
302.825 r (P-15813/88; A-3722)  
302.825 n (P-15813/88; A-3722)  
302.830 r (P-15813/88; A-3722)  
302.840 n (P-15813/88; A-3722)  
302.840 r (P-15813/88; A-3722)  
302.841 r (P-15813/88; A-3722)  
302.842 r (P-15813/88; A-3722)  
302.846 r (P-15813/88; A-3722)  
302.846 n (P-15813/88; A-3722)  
302.850 r (P-15813/88; A-3722)  
302.850 n (P-15813/88; A-3722)  
302.850 r (P-15813/88; A-3722)  
302.850 n (P-15813/88; A-3722)  
302.860 r (P-15813/88; A-3722)  
302.863 r (P-15813/88; A-3722)  
302.863 n (P-15813/88; A-3722)  
310.30 am (P-1296)  
310.230 am (P-1296)  
310.280 am (P-1296)

TITLE 77 (CONT'D)



TITLE 83 (CONT'D)

285.3020 n (P-5229)  
 285.3025 n (P-5229)  
 285.3030 n (P-5229)  
 285.3035 n (P-5229)  
 285.3040 n (P-5229)  
 285.3045 n (P-5229)  
 285.3050 n (P-5229)  
 285.3055 n (P-5229)  
 285.3060 n (P-5229)  
 285.3061 n (P-5229)  
 285.3065 n (P-5229)  
 285.3070 n (P-5229)  
 285.3075 n (P-5229)  
 285.3080 n (P-5229)  
 285.3081 n (P-5229)  
 285.3090 n (P-5229)  
 285.3095 n (P-5229)  
 285.3100 n (P-5229)  
 285.3110 n (P-5229)  
 285.3115 n (P-5229)  
 285.3120 n (P-5229)  
 285.3125 n (P-5229)  
 285.3130 n (P-5229)  
 285.4000 n (P-5229)  
 285.4001 n (P-5229)  
 285.4005 n (P-5229)  
 285.4010 n (P-5229)  
 285.4015 n (P-5229)  
 285.4020 n (P-5229)  
 285.4025 n (P-5229)  
 285.5000 n (P-5229)  
 285.5005 n (P-5229)  
 285.5010 n (P-5229)  
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| 530.100 | r  | (P-3565/88; A-141)     |
| 530.105 | r  | (P-3565/88; A-141)     |
| 530.110 | am | (P-3565/88; A-141)     |
| 530.120 | r  | (P-3565/88; A-141)     |
| 530.130 | am | (P-3565/88; A-141)     |
| 530.140 | am | (P-3565/88; A-141)     |
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| 530.240 | n  | (P-3565/88; A-141)     |
| 530.260 | n  | (P-3565/88; A-141)     |
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| 587.500 | am | (P-2192/88; A-1850)    |
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| 675.300 | am | (P-13956/88; A-6768)   |
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| 843.60   | am | (P-15015/88; A-4298) |
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| 895.40   | n  | (P-3310)             |
| 895.50   | n  | (P-3310)             |
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| 10.50     | am | (P-19365/88; A-3962) |
| 10.60     | am | (P-19365/88; A-3962) |
| 10.70     | am | (P-19365/88; A-3962) |
| 10.80     | am | (P-19365/88; A-3962) |
| 96.10     | n  | (P-15049/88; A-3384) |
| 96.20     | n  | (P-15049/88; A-3384) |
| 96.30     | n  | (P-15049/88; A-3384) |
| 96.40     | n  | (P-15049/88; A-3384) |
| 96.50     | n  | (P-15049/88; A-3384) |
| 96.60     | n  | (P-15049/88; A-3384) |
| 96.70     | n  | (P-15049/88; A-3384) |
| 96.80     | n  | (P-15049/88; A-3384) |
| 96.90     | n  | (P-15049/88; A-3384) |
| 96.100    | n  | (P-15049/88; A-3384) |
| 96.110    | n  | (P-15049/88; A-3384) |
| 96.120    | n  | (P-15049/88; A-3384) |
| 96.130    | n  | (P-15049/88; A-3384) |
| 96.140    | n  | (P-15049/88; A-3384) |
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| 171.21    | n  | (P-20032/88; A-3984) |
| 171.1000  | am | (P-20032/88; A-3984) |
| 172.2000  | am | (P-20040/88; A-3993) |
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| 177.2000  | am | (P-20027/88; A-3957) |
| 178.2000  | am | (P-20045/88; A-4004) |
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| 451.50    | n | (P-16536/88; W-2882) |
| 451.60    | n | (P-16536/88; W-2882) |
| 451.70    | n | (P-16536/88; W-2882) |
| 451.80    | n | (P-16536/88; W-2882) |
| 451.90    | n | (P-16536/88; W-2882) |
| 451.100   | n | (P-16536/88; W-2882) |
| 451.110   | n | (P-16536/88; W-2882) |
| 451.120   | n | (P-16536/88; W-2882) |
| 451.130   | n | (P-16536/88; W-2882) |
| 451.Ap.A  | n | (P-16536/88; W-2882) |
| 451.Ap.B  | n | (P-16536/88; W-2882) |
| 451.Ap.C  | n | (P-16536/88; W-2882) |
| 451.Ap.D  | n | (P-16536/88; W-2882) |
| 451.Ap.E  | n | (P-16536/88; W-2882) |
| 451.Ap.F  | n | (P-16536/88; W-2882) |
| 451.Ap.G  | n | (P-16536/88; W-2882) |
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| 452.20    | r | (P-16447/88; W-2881) |
| 452.30    | r | (P-16447/88; W-2881) |
| 452.10    | r | (P-16447/88; W-2881) |
| 452.40    | r | (P-16447/88; W-2881) |
| 452.50    | r | (P-16447/88; W-2881) |
| 452.60    | r | (P-16447/88; W-2881) |
| 452.70    | r | (P-16447/88; W-2881) |
| 452.80    | r | (P-16447/88; W-2881) |
| 452.90    | r | (P-16447/88; W-2881) |
| 452.100   | r | (P-16447/88; W-2881) |
| 452.110   | r | (P-16447/88; W-2881) |
| 452.120   | r | (P-16447/88; W-2881) |
| 452.130   | r | (P-16447/88; W-2881) |
| 452.140   | r | (P-16447/88; W-2881) |
| 452.150   | r | (P-16447/88; W-2881) |
| 452.160   | r | (P-16447/88; W-2881) |
| 452.170   | r | (P-16447/88; W-2881) |
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