**Section 100.TABLE A Classification of Funds**

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| **Label** | **Account Number** | **Notes; Source** |
| Educational Fund | 10 | This is effectively the district's general fund. Each transaction not accommodated by another specific fund shall be processed through this fund. [105 ILCS 5/17-2] | |
| Restricted Student Activity Fund  (Sub-Education Fund) | 11 | This is a sub-fund within the Education Fund to account for Student Activity Funds in accordance with GASB 84. | |
| Operations & Maintenance Fund | 20 | This fund is required if a tax is levied for purposes of operations and maintenance. [105 ILCS 5/17-2 and 17-7] | |
| Debt Service Fund or Fund Group | 30 | This fund or fund group is required if taxes are levied to retire bond principal or to pay bond interest, or if other revenue, including revenue from School Facilities Occupation Tax proceeds, is pledged to pay principal, interest, or service charges on other long-term debt instruments. A separate fund shall be established for each issue, but the funds shall be aggregated for reporting purposes. [105 ILCS 5/Art. 19] | |
| Transportation Fund | 40 | This fund is required if a district pays for transporting pupils for any purpose. All costs of transportation, other than those authorized by statute to be paid from another fund, shall be paid from this fund. Any funds received for transportation purposes must be deposited into this fund, with amounts due other funds appropriately transferred thereafter. | |
| Municipal Retirement and Social Security Fund | 50 | This fund is required if a tax is levied to pay for contributions to municipal retirement systems, Social Security, or Medicare. [105 ILCS 5/17-1, 21-110, and 21-110.1] | |
| Capital Projects Fund or Fund Group | 60 | This fund or fund group is required to account for proceeds resulting from each bond issue, receipts from other long term financing agreements (including impact fee agreements), receipts from School Facilities Occupation Tax proceeds, or construction or maintenance grants used to finance a capital project, capital lease, lease purchase agreement, or if a tax is levied in accordance with Section 17-2.3 of the School Code. A separate fund shall be established for each project or financing source, but aggregated for reporting purposes. | |
| Working Cash Fund | 70 | This fund is required if a tax is levied or bonds are issued for working cash purposes. [105 ILCS 5/Art. 20] | |
| Tort Immunity and Judgment Fund | 80 | This fund is required if taxes are levied or bonds are sold for tort immunity or tort judgment purposes. | |
| Fire Prevention and Safety Fund or Fund Group | 90 | This fund or fund group is required if a tax is levied or bonds are issued for purposes of fire prevention, safety, energy conservation, or school security. A separate fund must be created for each project or bond issue. [105 ILCS 5/2-3.12 and 17-2.11] | |
| Capital Asset Accounts or Fund Groups | 95 | This group of accounts records all the district's tangible fixed assets, including land, buildings, machinery, equipment, furniture, and fixtures, regardless of which fund provided the cash at the time of purchase. | |
| Long-Term Debt Accounts or Fund Groups | 97 | This group of accounts records all the district's outstanding bonds and other long-term debt. | |
| Fiduciary Fund or Fund Group | 99 | These funds may include all Fiduciary Funds, as determined by Section 100.90 and defined in Section 100.20 of this Part and Section 10-20.19 of the School Code. [105 ILCS 5/10-20.19] | |

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