**Section 100.TABLE E "Sources and Uses" Accounts; Miscellaneous**

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| **Label** | **Account Number** | **Description** |

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| **SOURCES OF FUNDS** | **7000** |  |

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| **Transfers from Various Funds** | **7100** |  |
| Abolishment or Abatement of Working Cash Fund | 7110 | The transfer to the Educational Fund when the Working Cash Fund is abolished or abated. [105 ILCS 5/20-8, 20-9] |
| Permanent Transfer of Working Cash Fund Interest | 7120 | The permanent transfer of interest from the Working Cash Fund. [105 ILCS 5/20-5] |
| Permanent Transfer Among Funds | 7130 | The permanent transfer among funds. [105 ILCS 5/17-2A] |
| Permanent Transfer of Interest | 7140 | The permanent transfer of interest. [105 ILCS 5/10-22.44] |
| Transfer from Capital Projects to O & M Fund | 7150 | The transfer of bond proceeds remaining in the Debt Service Fund to the Operations and Maintenance Fund. [105 ILCS 5/10-22.14] |
| Transfer of Excess FP & S Tax & Interest Proceeds | 7160 | The transfer of tax proceeds remaining in the Fire Prevention and Safety Fund. [105 ILCS 5/17-2.11] |
| Transfer of Excess FP & S Bond & Interest Proceeds | 7170 | The transfer of bond proceeds remaining in the Fire Prevention and Safety Fund. [105 ILCS 5/17-2.11] |

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| **Proceeds from the Sale of Bonds** | **7200** |  |
| Principal on Bonds Sold | 7210 | Amounts received from the sale of bonds representing principal. |
| Premiums on Bonds Sold | 7220 | Amounts received from the sale of bonds representing a premium. |
| Accrued Interest on Bonds Sold | 7230 | Amounts received from the sale of bonds representing accrued interest. |

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| **Sale or Compensation for Loss of Fixed Assets** | **7300** |  |
| Sale of Equipment | 7310 | Amounts received for the sale of equipment or other personal property (but not land or buildings). |
| Sale of Buildings or Grounds | 7320 | Amounts received for the sale of land or buildings. |
| Compensation for Loss of Fixed Assets | 7330 | Amounts received as compensation for the loss of capital assets. |

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| **Transfers from Other Funds to Pay Principal on Capital Leases** | **7400** |  |
| Taxes Pledged to Pay Principal on Capital Leases | 7410 | Amounts received from transfers of taxes pledged to pay principal on capital leases. |
| Grants & Reimbursements Pledged to Pay Principal on Capital Leases | 7420 | Amounts received from transfers of grants and reimbursements pledged to pay principal on capital leases. |
| Other Revenues Pledged to Pay Principal on Capital Leases | 7430 | Amounts received from other revenues pledged to pay principal on capital leases. |
| Fund Balance Transfers Pledged to Repay Debt | 7440 | Amounts received from transfers of other fund balances pledged to pay principal on capital leases. |

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| **Transfers from Other Funds to Pay Interest on Capital Leases** | **7500** |  |
| Taxes Pledged to Pay Interest on Capital Leases | 7510 | Amounts received from taxes pledged to pay interest on capital leases. |
| Grants & Reimbursements Pledged to Pay Interest on Capital Leases | 7520 | Amounts received from grants and reimbursements pledged to pay interest on capital leases. |
| Other Revenues Pledged to Pay Interest on Capital Leases | 7530 | Amounts received from transfers from other revenues pledged to pay interest on capital leases. |
| Fund Balance Transfers Pledged to Pay Interest on Capital Leases | 7540 | Amounts received from fund balance transfers pledged to pay interest on capital leases. |

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| **Transfers from Other Funds to Pay Principal on Revenue Bonds** | **7600** |  |
| Taxes Pledged to Pay Principal on Revenue Bonds | 7610 | Taxes pledged to pay principal on revenue bonds. |
| Grants & Reimbursements Pledged to Pay Principal on Revenue Bonds | 7620 | Grants and reimbursements pledged to pay principal on revenue bonds. |
| Other Revenues Pledged to Pay Principal on Revenue Bonds | 7630 | Other revenues pledged to pay principal on revenue bonds. |
| Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds | 7640 | Fund balance transfers pledged to pay principal on revenue bonds. |

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| **Transfers from Other Funds to Pay Interest on Revenue Bonds** | **7700** |  |
| Taxes Pledged to Pay Interest on Revenue Bonds | 7710 | Taxes pledged to pay interest on revenue bonds. |
| Grants & Reimbursements Pledged to Pay Interest on Revenue Bonds | 7720 | Grants and reimbursements pledged to pay interest on revenue bonds. |
| Other Revenues Pledged to Pay Interest on Revenue Bonds | 7730 | Other revenues pledged to pay interest on revenue bonds. |
| Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds | 7740 | Fund balance transfers pledged to pay interest on revenue bonds. |

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| **Transfers from Other Funds for Capital Projects** | **7800** |  |
| Taxes Transferred to Pay for Capital Projects | 7810 | Taxes transferred to pay for capital projects. |
| Grants & Reimbursements Transferred for Capital Projects | 7820 | Grants and reimbursements pledged to pay for capital projects. |
| Other Revenues Transferred for Capital Projects | 7830 | Other revenues pledged to pay for capital projects. |
| Fund Balance Transfers for Capital Projects | 7840 | Fund balance transfers pledged to pay for capital projects. |

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| **ISBE Loan Proceeds** | **7900** |  |
| Charter School Revolving Loan | 7903 | Charter School Revolving Loan Program. |
| Technology Loan Program | 7910 | Technology Loan Program. |
| Transportation Start-up Loan | 7920 | Transportation Start-up Loan. |
| Temporary Emergency Relocation Loan | 7930 | Temporary Emergency Relocation Loan. |
| Emergency Financial Assistance Loan | 7940 | Emergency Financial Assistance Loan from ISBE or the Illinois Finance Authority. |
| Other ISBE Loan | 7950 | Other loan from ISBE. |
| Other Sources of Funds Not Classified Elsewhere | 7990 | Describe and itemize. |

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| **USES OF FUNDS** | **8000** |  |

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| **Transfers to Various Funds** | **8100** | Permanent transfers made from one fund to another fund, as authorized in the School Code and approved by the school board. These transfers are made with no expectation of repayment. |
| Abolishment or Abatement of Working Cash Fund | 8110 | The transfer to the Educational Fund when the Working Cash Fund is abolished or abated. [105 ILCS 5/20-8, 20-9] |
| Permanent Transfer of Working Cash Fund Interest | 8120 | The permanent transfer of interest to the Educational, the Operations and Maintenance, and the Transportation Funds from the Working Cash Fund. [105 ILCS 5/20-5] |
| Permanent Transfer Among Funds | 8130 | The permanent transfer to the Operations and Maintenance Fund of monies in restricted amounts by districts meeting certain conditions. [105 ILCS 5/17-2A] |
| Permanent Transfer of Interest | 8140 | Permanent transfer of interest. [105 ILCS 5/10-22.44] |
| Transfer from Capital Projects to O & M Fund | 8150 | The transfer of bond proceeds remaining in the Capital Projects Fund to the Operations and Maintenance Fund after the purposes for which the bonds have been issued have been accomplished and paid in full. [105 ILCS 5/10-22.14] |
| Transfer of Excess FP & S Tax & Interest Proceeds | 8160 | The transfer of tax proceeds remaining in the Fire Prevention and Safety Fund to the Operations and Maintenance Fund after the purposes for which the taxes were levied have been accomplished and paid in full. [105 ILCS 5/17-2.11] |
| Transfer of Excess FP & S Bond & Interest Proceeds | 8170 | The transfer of bond proceeds remaining in the Fire Prevention and Safety Fund to the Debt Service Fund after the purposes for which the bonds were levied have been accomplished and paid in full. [105 ILCS 5/10-22.14] |

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| **Transfers to Debt Service Fund to Pay Principal on Capital Leases** | **8400** | Permanent transfers made to the Debt Service Fund to make principal payments on capital leases. |
| Taxes Pledged to Pay Principal on Capital Leases | 8410 | Permanent transfer of tax receipts to the Debt Service Fund to make principal payments on capital leases. |
| Grants & Reimbursements Pledged to Pay Principal on Capital Leases | 8420 | Permanent transfer of grants or reimbursements to the Debt Service Fund to make principal payments on capital leases. |
| Other Revenues Pledged to Pay Principal on Capital Leases | 8430 | Permanent transfer of other revenues to the Debt Service Fund to make principal payments on capital leases. |
| Fund Balance Transfers Pledged to Pay Principal on Capital Leases | 8440 | Permanent transfer of fund balances to the Debt Service Fund to make principal payments on capital leases. |

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| **Transfers to Debt Service Fund to Pay Interest on Capital Leases** | **8500** | Permanent transfers made to the Debt Service Fund to make interest payments on capital leases. |
| Taxes Pledged to Pay Interest on Capital Leases | 8510 | Permanent transfer of tax receipts to the Debt Service Fund to make interest payments on capital leases. |
| Grants & Reimbursements Pledged to Pay Interest on Capital Leases | 8520 | Permanent transfer of grants or reimbursements to the Debt Service Fund to make interest payments on capital leases. |
| Other Revenues Pledged to Pay Interest on Capital Leases | 8530 | Permanent transfer of other revenues to the Debt Service Fund to make interest payments on capital leases. |
| Fund Balance Transfers Pledged to Pay Interest on Capital Leases | 8540 | Permanent transfer of fund balances to the Debt Service Fund to make interest payments on capital leases. |

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| **Transfers to Debt Service Fund to Pay Principal on Revenue Bonds** | **8600** | Permanent transfers made to the Debt Service Fund to make principal payments on revenue bonds. |
| Taxes Pledged to Pay Principal on Revenue Bonds | 8610 | Permanent transfer of tax receipts to the Debt Service Fund to make principal payments on revenue bonds. |
| Grants & Reimbursements Pledged to Pay Principal on Revenue Bonds | 8620 | Permanent transfer of grants or reimbursements to the Debt Service Fund to make principal payments on revenue bonds. |
| Other Revenues Pledged to Pay Principal on Revenue Bonds | 8630 | Permanent transfer of other revenues to the Debt Service Fund to make principal payments on revenue bonds. |
| Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds | 8640 | Permanent transfer of fund balances to the Debt Service Fund to make principal payments on revenue bonds. |

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| **Transfers to Debt Service Fund to Pay Interest on Revenue Bonds** | **8700** | Permanent transfers made to the Debt Service Fund to make interest payments on revenue bonds. |
| Taxes Pledged to Pay Interest on Revenue Bonds | 8710 | Permanent transfer of tax receipts to the Debt Service Fund to make interest payments on revenue bonds. |
| Grants & Reimbursements Pledged to Pay Interest on Revenue Bonds | 8720 | Permanent transfer of grants or reimbursements to the Debt Service Fund to make interest payments on revenue bonds. |
| Other Revenues Pledged to Pay Interest on Revenue Bonds | 8730 | Permanent transfer of other revenues to the Debt Service Fund to make interest payments on revenue bonds. |
| Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds | 8740 | Permanent transfer of fund balances to the Debt Service Fund to make interest payments on revenue bonds. |

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| **Transfers to Capital Projects Fund for Capital Projects** | **8800** | Permanent transfers made to the Capital Projects Fund to pay for capital projects. |
| Taxes Transferred to Pay for Capital Projects | 8810 | Permanent transfer of tax receipts to the Capital Projects Fund to pay for capital projects. |
| Grants & Reimbursements Pledged to Pay for Capital Projects | 8820 | Permanent transfer of grants or reimbursements to the Capital Projects Fund to pay for capital projects. |
| Other Revenues Pledged to Pay for Capital Projects | 8830 | Permanent transfer of other revenue to the Capital Projects Fund to pay for capital projects. |
| Fund Balance Transfers Pledged to Pay for Capital Projects | 8840 | Permanent transfer of fund balances to the Capital Projects Fund to pay for capital projects. |

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| **Transfers to Debt Service Fund to Pay Principal on ISBE Loans** | **8910** | Permanent transfers made to the Debt Service Fund to pay ISBE for various loans. |
| Technology Loan Program | 8911 | Permanent transfers made to the Debt Service Fund to pay ISBE for technology loans. |
| Transportation Start-up Loan | 8912 | Permanent transfers made to the Debt Service Fund to pay ISBE for transportation start-up loans. |
| Temporary Emergency Relocation Loan | 8913 | Permanent transfers made to the Debt Service Fund to pay ISBE for emergency relocation loans. |
| Emergency Financial Assistance Loan | 8914 | Permanent transfers made to the Debt Service Fund to pay ISBE for emergency financial assistance loans. |
| Other ISBE Loan | 8915 | Permanent transfers made to the Debt Service Fund to pay ISBE for other ISBE loans. |
| **Other Uses of Funds Not Classified Elsewhere** | **8990** | Other miscellaneous financing uses that cannot be classified elsewhere in the 8000 series of accounts. Describe and itemize. |

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| **OTHER ECONOMIC RESOURCES** | **9000** |  |
| QZAB Tax Credits | 9100 |  |
| E-rate Transactions | 9200 |  |
| Donated Food Commodities | 9300 |  |
| State Textbook Loan Program | 9400 |  |
| Other Miscellaneous Accounts | 9900 |  |

(Source: Amended at 32 Ill. Reg. 16439, effective September 24, 2008)