**Section 43.100 Definitions**

As used in this Part, the following terms shall be defined as follows:

"Act" means Section 5-300 of the School Construction Law [105 ILCS 230/5-300].

"Board" means the Capital Development Board.

"Early Childhood Center" means a facility where a public school district or not‑for-profit entity provides educational, health, social and/or child development services to young children, ages 0 to 5 years old, and their families as defined in the Illinois State Board of Education (SBE) Early Childhood Block Grant Program rules (23 Ill. Adm. Code 235).

"Early Childhood Provider" means a public school district or not-for-profit entity that provides educational, health, social and/or child development services to young children, ages 0 to 5 years old, and their families, as defined in 23 Ill. Adm. Code 235.10 of the SBE Early Childhood Block Grant Program rules.

"Early Childhood Construction Grant" or "Grant" means the Early Childhood Construction Grant created by the Act.

"Early Childhood Construction Project" or "Project" means a project, other than a school construction project, school maintenance project, or school energy efficiency project as defined in Section 5-5 of the School Construction Law, intended to provide for the construction, addition or renovation of an early childhood center, but does not include ongoing operational costs. A project may involve renovation, equipping or expansion of an existing facility or construction or acquisition of a new facility.

"Equipment" means movable equipment, including all items of equipment, other than built-in equipment, necessary and appropriate for the functioning of a particular facility for its specific purpose, and that will be used solely or primarily for purposes related to the early childhood center. Further, equipment is defined as manufactured items that have an extended useful life, are not affixed to a building and are capable of being moved or relocated from room to room or building to building, are not consumed in use, and have an identity and function that will not be lost through incorporation into a more complex unit. The following guidelines should be applied in defining durable, movable equipment:

No commodities will be purchased from bond funds.

Office/household equipment and furniture will be bondable.

Machinery, implements and major tools will be bondable.

Scientific instruments and apparatus will be bondable with the exception of those items that are subject to short useful life, i.e., glassware, tubing, crockery, light bulbs, etc.

Library books, maps, and paintings are not bondable.

Livestock, for any use, is not bondable.

Rolling stock, including cars, trucks and boats and related items are not bondable.

Spare and replacement parts are not bondable.

Transportation costs and installation costs incurred with an outside source will be considered as part of the equipment cost.

Computer hardware meeting the requirements of this definition is considered bondable.

"Not-for-profit Corporation" means a public charity with a legitimate corporate purpose and formal structure to fulfill its mission that is publicly accountable and exempt from certain federal corporate income taxes under IRC section 501(c)(3).

"Not-for-profit Entity" means an organization:

incorporated under State laws and approved by both the Illinois Secretary of State and the entity's taxing authority; and

operating for educational, charitable, social, religious, civic or humanitarian purposes.