



Bloomington
School District 13
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To: Dr. Jon Bartelt
Board of Education

From: Mr. John Reiniche

Date: September 14, 2018

Re: Budget Approval for Fiscal Year 2018-19

Background:

The school code requires the Board of Education to adopt a budget by the end of the first quarter, or no later than September 30, 2018. As part of the adoption process, a public hearing must be held at a Board of Education meeting. In addition to the public hearing, the Board of Education will need to adopt the budget via a resolution. The resolution must be signed by all present members of the Board of Education.

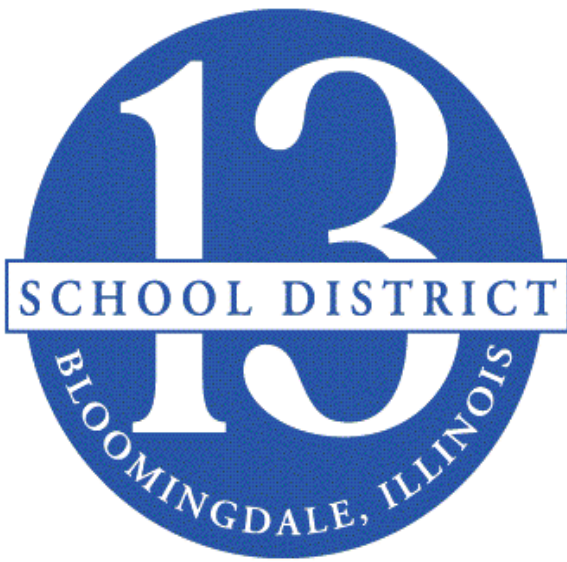
Situation:

At the tonight's meeting the Board of Education will be presented with a comprehensive budget plan. Contained in the budget document a budget overview and highlights, a summary by fund. It was my hope that this information makes for an easier understanding of the District's finances. Below is a condensed budget calendar for fiscal year 2018-2019:

Monday, August 20 th	Advertise in local newspaper notice of public hearing
Tuesday, August 21 st	Budget put on public display
Monday, September 24 th	Public Hearing -- Adopt final budget for 2018-2019
Friday, September 29 th	File budget with ROE and County Clerk's office

Recommendation:

The Administration is recommending that the Board of Education approve the Budget for fiscal year 2018-2019 as presented on the attached ISBE 50-36 form.



2019

Final Budget



*Certificate
of Achievement*
FOR EXCELLENCE IN
Financial Reporting



For School Year 2018-2019

John Reiniche

Bloomington School District 13

September 24, 2018

Introduction

This document has been produced for the purpose of assisting the Board of Education and the Administration in understanding the budget of Bloomingdale School District 13 for the Fiscal Year 2018-2019. The document is organized to help you gain insight into the District's Budget. The Budget provides a written summary of the priorities for Bloomingdale School District 13 for the upcoming year.

The document begins ***Budget Overview*** of the District's financial operations. This section contains budget highlights, charts, and a summary of the District's fund balances.

The second section is the ***Funds Summary*** reports. This section provides information about the various funds of Bloomingdale School District 13. Each fund summarizes the tentative revenues and expenditures and, in a narrative format, describes the funds purpose.

Following the Funds Summary are the **Key Assumptions** and the **District's Strategic Goal IV: Finance**. It is important to outline and document assumptions, which will allow the reader to better understand how some information is derived.

The last section is the ***ISBE State Budget***, which is the legal budget document that all school districts are required to complete. The legal budget is filed with the State of Illinois and the DuPage County Tax Extension Office. It is also required by law to be posted on the District's website and to otherwise be made available to the general public.

Budget Overview

Unlike many school districts in Illinois, Bloomingdale School District 13 will have a **balanced budget**. Over 62% of school districts in the State of Illinois are deficit spending. The main source of the problem is the State of Illinois' financial position. For over 20 years, local tax revenue in school districts in DuPage County have been restricted by property tax caps, unprecedented low Consumer Price Index (CPI) and the reduction in state funding. The largest threat to the District's solvency is the uncertainty of state funding, a possible shift in pension costs, and a potential property tax freeze. These threats could increase expenditures and reduce revenues, which would force the District to fund these obligations from its fund balances. This would divert resources from the students of Bloomingdale.

Bloomingdale School District 13 is conscious of the current financial conditions in the State of Illinois. This obstacle can be challenging in achieving long-term financial stability for the District while focusing on resources for students. Illinois Learning Standards now call for the integration of skills related to technology: students must use both critical analysis and production of media in their work. The students need to develop reasoning skills, critical reflection and thinking, and both conventional and innovative problem solving.

In order to plan for the students and develop programs that are best for them, the administrative team is focusing on a plan that will ensure students have the rigor, readiness, and skills to prepare them for their future. Together, the District Cabinet has explored the timeline for when program improvements must be implemented. This includes, but is not limited to, curriculum resources to support the Illinois Learning Standards, adopting a process to examine technology use as aligned to teaching and learning, creating an environment for 21st century learning, and examining current structures in order to operate the district efficiently. The draft ideas enable us to begin charting a course in funding to align with our improvement plans over the next five years. Even with all of these high expectations and mandates, District 13 has achieved a **balanced budget** this year. The next page will provide highlights from the proposed budget:

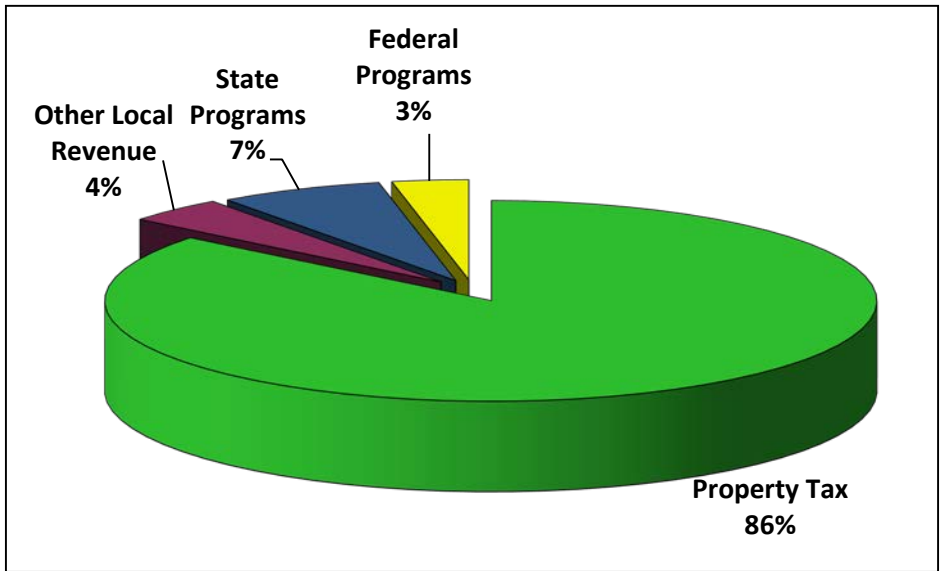
Budget Highlights

- ◆ In September 2018, the Board of Education is expected to adopt a budget that is comprised of \$19,935,131 in revenues and \$19,927,679 in expenditures.
- ◆ As an investment of technology for 21st century learning, the technology budget will continue to provide for the purchase of Chromebooks. This year's purchase will focus on first and fifth grade students.
- ◆ Only 5% of the District revenues are generated from state and federal sources. This budget cautiously assumes that the State of Illinois will meet its obligations and fund at 100% level.
- ◆ The District now has a direct relationship with BlueCross Blue Shield. Based upon our renewal, this year's budget reflects a 2% decrease in premiums.
- ◆ The budget reflects a 5% aggregate increase in salaries.
- ◆ Approximately \$439,500 has been dedicated for improving the facilities and non-capital expenditures. \$392,500 will be used for specific capital projects.
- ◆ The District will continue to leverage its fund balances to maximize its investment income. A couple of strategies used to increase its interest income will be 1). take advantage of the yield curve by extending the length of its investments and 2). utilize FDIC's \$250,000 insurance level. This year interest revenue is projected to increase by from \$100,000 last year to \$163,00 this budget year, because of these strategies.
- ◆ This year's budget again will reflect a modified accrual basis of accounting. Accrual accounting is generally regarded as the superior method of accounting since it gives a more accurate assessment of the District's financial position.
- ◆ Even with the challenges of the adverse State of Illinois condition, it appears this budget will allow District 13 to have a positive outlook and maintain its Standard & Poors (S&P) rating of AA+, putting the District close to an AAA -- the highest financial rating. Standard and Poors categorizes this as "obligations are judged to be of high quality and are subject to very low credit risk." Having this rating means paying lower interest; this in turn allows more dollars into the classroom.
- ◆ For over 14 years, the District received a Financial Profile score of 4.00 from the Illinois State Board of Education. This score places the District in the highest category for financial strength, labeled "Financial Recognition." Given the economic difficulties school districts are facing, this is recognized as a significant accomplishment. The profile indicators are:
 - Fund Balance to Revenue Ratio
 - Days Cash on Hand
 - Percent of Long-Term Debt Margin
 - Expenditure to Revenue Ratio
 - Percent of Short-Term Borrowing

Revenues - By Sources

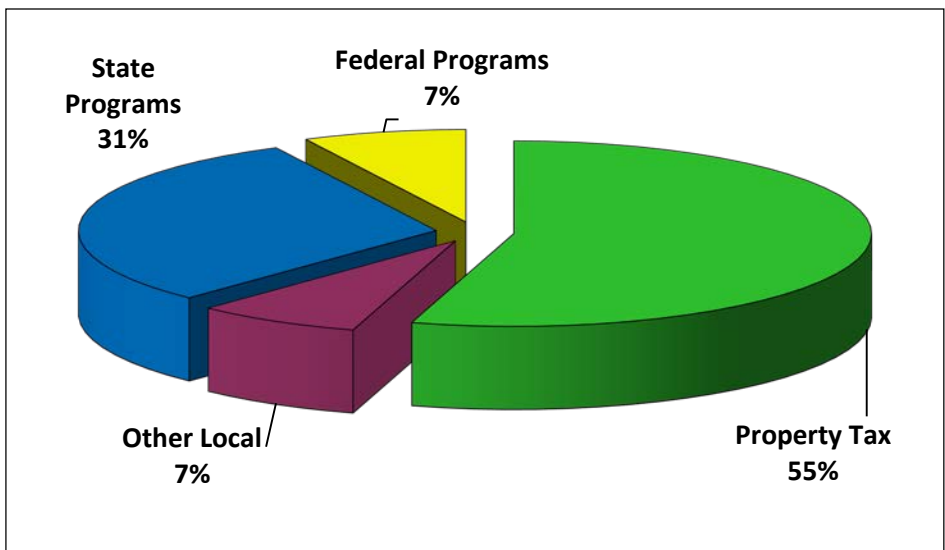
District Revenue Distribution

Bloomington District 13's primary source of revenue is from property taxes. Over 86% of the District's revenue is generated from this source, as the chart (right) illustrates.



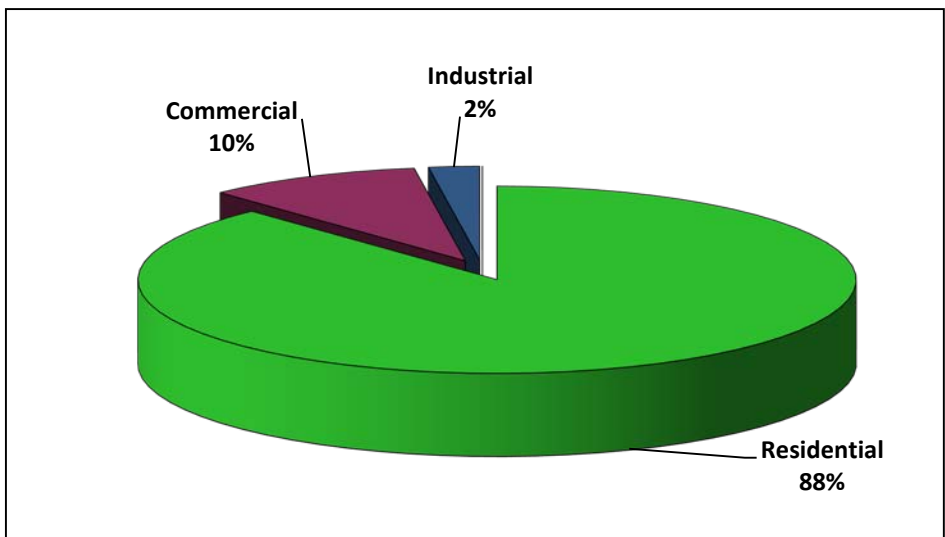
State Average Revenue Distribution

The averages indicate that property tax is the primary source of revenue for most school districts in the State of Illinois. However, the state average also indicates a much lower percent of revenue.



Property Tax Base

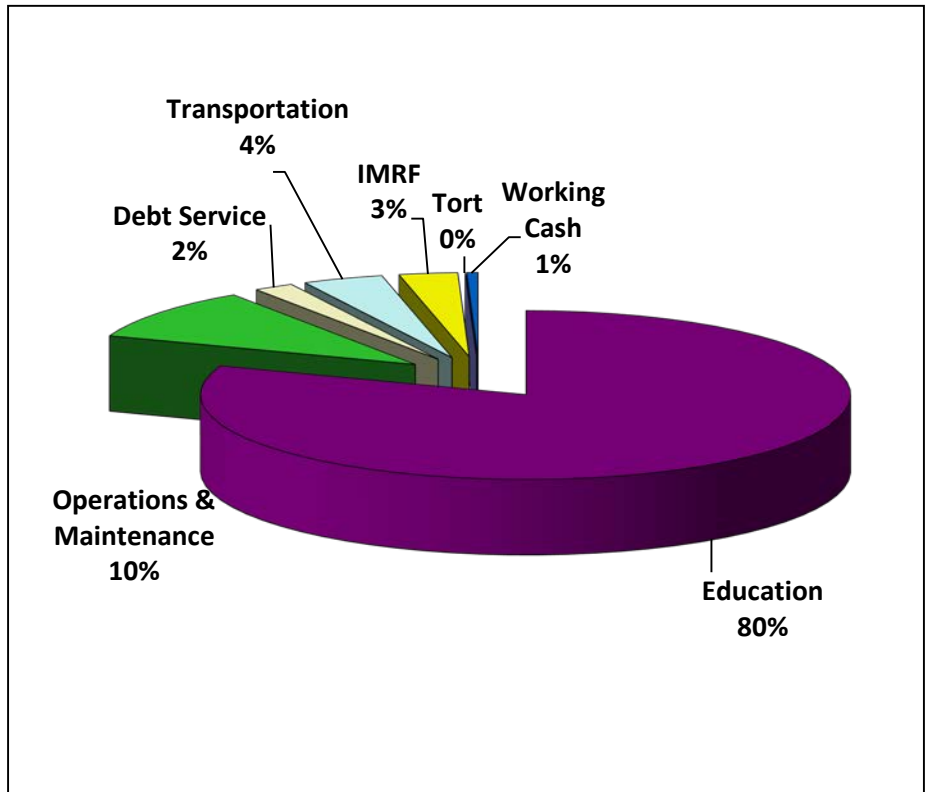
Bloomington School District 13 has the good fortune of a strong property tax base. The Equalized Assessed Valuation for the District indicates that there is a strong reliance on residential property, as the chart (right) illustrates.



Expenditures – By Fund and Object

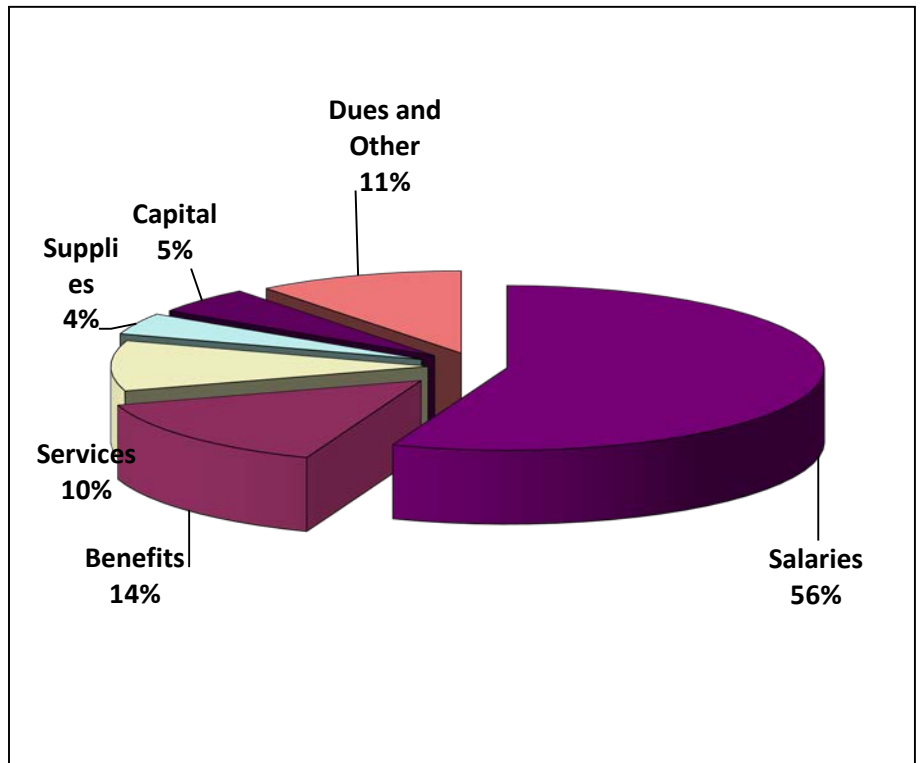
Expenditures by Fund

The Bloomingdale 13 Budget is divided into seven categories, which are called funds. Each fund is established for a specific purpose or function. Schools can expend only the money available in each fund. Unless prescribed by law, money received in one fund cannot be used for expenses in another fund. The Education Fund is the District's largest fund. It contains 80% of all expenditures, which equates to approximately \$15,000,000. The next largest fund is the Operation and Maintenance Fund, and then the Transportation Fund.



Expenditures by Object

When expenditures are considered by type, rather than fund, they are called objects. The largest object expenditure is salaries, which contains 56% of all expenditures, approximately \$11,000,000. The second largest object is benefits. Together, these objects equal 70% of the District's entire budgeted expenditures.



Fund Balance Summary

Bloomington School District 13 Summary of Budget and Projected Fund Balance Fiscal Year 2018-2019

Funds	Unaudited Fund Balance 07/01/18	Projected Revenue	Projected Expenditures	Sources (Uses)	Surplus (Deficit)	Projected Fund Balance 6/30/19
Education	4,108,330	15,444,014	15,893,059	209,400	(239,644)	3,868,686
Operations & Maintenance	2,637,087	2,376,263	2,172,375	(215,000)	(11,112)	2,625,975
Debt Service	134,840	372,510	390,056	22,600	5,054	139,894
Transportation	641,750	815,698	789,348	0	26,350	668,100
F.I.C.A./Medicare	385,840	572,616	572,393	0	223	386,063
Working Cash	1,985,136	196,812	0	(17,000)	179,812	2,164,948
Tort	406,952	157,218	110,448	0	46,770	453,722
Total	10,299,935	19,935,131	19,927,679	0	7,452	10,307,387

All Funds

This is all funds summary report, which is made up of the Education Fund, Operation and Maintenance Fund, Debt Service Fund, Transportation Fund, IMRF/Social Security Fund, Working Cash Fund, and Tort Fund. The District is expected to yield balanced budget.

<u>Revenues</u>	<u>Amount</u>	<u>Expenditures</u>	<u>Amount</u>
Property Tax	17,055,089	Salaries	11,041,352
CPPRT	44,000	Benefits	2,884,995
Interest	163,300	Services	1,982,673
Other Local Revenue	664,179	Supplies and Materials	849,448
State Programs	1,370,825	Capital/Non-Capital	1,046,556
Federal Programs	637,738	Dues and Other	2,122,655
Total Revenue	<u>19,935,131</u>	Total Expenditures	<u>19,927,679</u>

Projected Fund Balance at 07/01/18	10,299,935
Surplus / (Deficit)	7,452
Transfers (uses)	(254,600)
Transfers (sources)	<u>254,600</u>
Projected Fund Balance at 06/30/19	<u>10,307,387</u>

Education Fund

The Education Fund is a major fund of Bloomingdale School District 13 and supports all of the educational programs. As mentioned in the previous section, the Education Fund is the District's largest fund. It contains approximately 80% of the District's financial activity. Below are some financial comments regarding the Education Fund:

Overall, the Education Fund is expected to produce a balanced budget as the schedule below reveals.

Revenues	Amount	Expenditures	Amount
Property Tax	12,842,101	Salaries	10,242,838
CPPRT	30,000	Benefits	2,157,700
Interest	100,000	Purchase Services	632,518
Other Local Revenue	613,350	Supplies and Materials	520,348
State Programs	1,220,825	Capital/Non-Capital	217,000
Federal Programs	637,738	Dues and Other	2,122,655
Total Revenue	15,444,014	Total Expenditures	15,893,059
Projected Fund Balance at 07/01/18	4,108,330		
Surplus / (Deficit)	(449,044)		
Transfers (uses)	(22,600)		
Transfers (sources)	232,000		
Projected Fund Balance at 06/30/19	3,868,686		

Education Fund Budget Highlights

Salaries: Reflects a 5% increase in this line item.

Benefits: 2% decrease at a blended rate for medical insurance has been used as an estimate.

Transfers: HB5529 allows for school districts to complete inter-fund transfers. It is estimated that \$200,000 will be needed to transfer from the Operations and Maintenance Fund.

Chromebooks – As part of the technology plan, 1st graders and 5th are given a new Chromebook. This budget assumes that we will need 340 Chromebooks.

Maintenance – In order to properly maintain the aging Chromebooks a maintenance agreement plan has been implemented to extend the life of these assets.

E-Rate – This year’s technology plan is being coordinated with the E-Rate program. E-Rate is federally funded and District 13 has the opportunity to capture approximately \$180,000 over four years.

Item	Estimated Cost
Chromebooks	\$155,000
Controllers and Switches	\$60,000
Maintenance	\$37,000
Professional Services	\$50,000
Software and licensing	\$59,678
Other	\$10,000
PROPOSED TOTAL:	\$371,678

Operations and Maintenance Fund

The Operations and Maintenance Fund (O&M) is the District's second largest operating fund. It contains approximately 10% of the District's financial activity. The fund supports the daily operations of all facilities. Expenditure items include daily cleaning, repairs, custodial salaries, utilities and capital projects. This fund will support the following capital projects:

Revenues	Amount	Expenditures	Amount
Property Tax	2,313,163	Salaries	788,173
CPPRT	0	Benefits	154,902
Interest	30,000	Purchase Services	460,700
Other Local Revenue	33,100	Supplies and Materials	329,100
State Programs	0	Capital/Non-Capital	439,500
Federal Programs	0	Dues and Other	0
Total Revenue	2,376,263	Total Expenditures	2,172,375

Projected Fund Balance at 07/01/18	2,637,087
Surplus / (Deficit)	203,888
Transfers (uses)	(215,000)
Transfers (sources)	0
Projected Fund Balance at 06/30/19	2,625,975

Operations and Maintenance Fund Budget Highlights

Salaries: Reflects a 5% increase in this line item.

Benefits: 2% decrease at a blended rate for medical insurance has been used as an estimate.

Capital Projects: \$392,500.00 has been used as an estimate for facility projects. In March 2018, a detailed plan was presented to Board of Education.

<u>BUILDING</u>	<u>PROJECTED COST</u>
-	-
<u>ERICKSON</u>	
Tuck Pointing	\$20,000.00
Seal Coat and Restripe Parking Lot	\$10,000.00
ERICKSON SUB TOTAL	\$30,000.00
<u>WESTFIELD</u>	
Roof Repairs	\$10,000.00
Redecorate Stage Doors - Old Gym	\$3,000.00
Parking Lot Repairs	\$10,000.00
WESTFIELD SUB TOTAL	\$23,000.00
<u>DUJARDIN</u>	
Roof Repairs	\$10,000.00
Rebuild Walls in Rooms 109 and 110	\$30,000.00
Asbestos Abatement Rooms 109 and 110	\$30,000.00
Paint Hallway Lockers	\$13,000.00
IMC Soffit Painting	\$6,500.00
Replace Parking Lot	\$250,000.00
DUJARDIN SUB TOTAL	\$339,500.00
GRAND TOTAL	\$392,500.00

Debt Service Fund

The Debt Service Fund (formerly known as the Bond and Interest) allocates revenue and expenditures to handle the District's debt. The debt is usually in the form of principal and interest payments for prior bond issuances. The bonds are in the form of working cash, life safety, capital improvement, or building bonds. The District also pays its capital lease for the copiers from this fund.

Revenues	Amount	Expenditures	Amount
Property Tax	371,710	Salaries	0
CPPRT	0	Benefits	0
Interest	800	Purchase Services	0
Other Local Revenue	0	Supplies and Materials	0
State Programs	0	Capital/Non-Capital	390,056
Federal Programs	0	Dues and Other	0
Total Revenue	372,510	Total Expenditures	390,056
Projected Fund Balance at 07/01/18	134,840		
Surplus / (Deficit)	(17,546)		
Transfers (uses)	0		
Transfers (sources)	22,600		
Projected Fund Balance at 06/30/19	117,294		

Debt Service Fund

Debt Schedules

Below is the annual amortization of all debt outstanding as of June 30, 2018, including interest payments.

Year Ending	Bonds (refinanced in 2009)	
June 30,	Principal	Interest
2019	265,000	102,456
2020	310,000	90,981
2021	315,000	78,269
2022-2026	1,250,000	204,113
2027-2030	485,000	42,394
Totals	\$2,625,000	\$518,213

Year Ending	Capital Lease (Copiers)	
June 30,	Principal	Interest
2019	\$18,150	\$4,358
2020	\$19,031	\$3,477
2021	\$19,955	\$2,553
2022	\$20,953	\$1,584
2023	\$21,940	\$569
Totals	\$100,000	\$12,541

Transportation Fund

The Transportation Fund supports the student transportation program. Revenue from the fund is received via property taxes and general state aid for transportation. Over the years, transportation state funding ratio has decreased. The decrease is a direct result of the Governor in 2012 vetoing the line item to return funding back to the prior year amounts. As result of this action, transportation funding has never recovered to past levels and has seen over a 40% reduction.

Services: This mainly is comprised of our outside bus service. This line item has been projected at 3% increase, based upon experience and proposals.

Revenues	Amount	Expenditures	Amount
Property Tax	640,969	Salaries	10,341
CPPRT	0	Benefits	0
Interest	7,000	Purchase Services	779,007
Other Local Revenue	17,729	Supplies and Materials	0
State Programs	150,000	Capital/Non-Capital	0
Federal Programs	0	Dues and Other	0
Total Revenue	815,698	Total Expenditures	789,348

Projected Fund Balance at 07/01/18	641,750
Surplus / (Deficit)	26,350
Transfers (uses)	0
Transfers (sources)	0
Projected Fund Balance at 06/30/19	668,100

Retirement Fund

There are components of the Retirement Fund for Bloomingdale School District 13. They are the Illinois Municipal Retirement Fund and F.I.C.A./Medicare Fund.

Illinois Municipal Retirement Fund

This fund supports the pension program for the non-certified employees. The District is required to contribute to this program if an employee works over 600 hours per year. Each year the contribution rate is set based on experience. It is funded only via tax levy and also a percentage set by law of Corporate Personal Property Replacement Taxes.

F.I.C.A. and Medicare Fund

The District has to pay a Social Security rate of 6.2% for non-certified salaries from this fund. The District, for the most part, pays a Medicare rate of 1.45% for both certified and non-certified staff.

Benefits: Are the largest line item in this fund. The assumption for this fund is to use an employer IMRF rate of 12.61%. All other benefits will increase proportionally to their respective salary associated accounts.

<u>Revenues</u>	<u>Amount</u>	<u>Expenditures</u>	<u>Amount</u>
Property Tax	553,616	Salaries	0
CPPRT	14,000	Benefits	572,393
Interest	5,000	Purchase Services	0
Other Local Revenue	0	Supplies and Materials	0
State Programs	0	Capital/Non-Capital	0
Federal Programs	0	Dues and Other	0
Total Revenue	<u>572,616</u>	Total Expenditures	<u>572,393</u>

Projected Fund Balance at 07/01/18	385,840
Surplus / (Deficit)	223
Transfers (uses)	0
Transfers (sources)	<u>0</u>
Projected Fund Balance at 06/30/19	<u>386,063</u>

Working Cash Fund

The Working Cash Fund can be used for internal borrowing. Internal borrowing usually occurs because of late property tax collections and/or low fund balances. It is also permissible to abate or permanently transfer funds from the Working Cash Fund to the fund most in need. The District can use this fund for cash flow purposes. This fund can act like the District's "savings" account.

<u>Revenues</u>	<u>Amount</u>	<u>Expenditures</u>	<u>Amount</u>
Property Tax	179,812	Salaries	0
CPPRT	0	Benefits	0
Interest	17,000	Purchase Services	0
Other Local Revenue	0	Supplies and Materials	0
State Programs	0	Capital/Non-Capital	0
Federal Programs	0	Dues and Other	0
Total Revenue	<u>196,812</u>	Total Expenditures	<u>0</u>

Projected Fund Balance at 07/01/18	1,985,136
Surplus / (Deficit)	196,812
Transfers (uses)	(17,000)
Transfers (sources)	<u>0</u>
Projected Fund Balance at 06/30/19	<u>2,181,948</u>

Tort Immunity Fund

The Tort Immunity Fund supports all risk management activities in District 13. The only expenditures are our premiums for the commercial insurance package and workers' compensation.

Services: This line item is made up of our commercial and workers' compensation insurance premiums.

1. The budget assumes that there will be a 28% decrease in worker compensation premiums.
2. The budget assumes that there will be a 4% increase in property and casualty premiums

Revenues	Amount	Expenditures	Amount
Property Tax	153,719	Salaries	0
CPPRT	0	Benefits	0
Interest	3,500	Purchase Services	110,448
Other Local Revenue	0	Supplies and Materials	0
State Programs	0	Capital/Non-Capital	0
Federal Programs	0	Dues and Other	0
Total Revenue	157,219	Total Expenditures	110,448

Projected Fund Balance at 07/01/18	385,661
Surplus / (Deficit)	46,771
Transfers (uses)	0
Transfers (sources)	0
Projected Fund Balance at 06/30/19	432,432

Key Assumptions

(Note): No provisions were made relative to potential legislative changes to public pension systems or the property tax freeze, but both will need to be considered when making long-term financial decision.

Revenues:

Revenue budgets reflect a higher confidence level of certainty, when compared to past years. To establish revenue budgets, the District relies on historical activity as well as the ongoing monitoring of legislative activities.

Property Tax: Assumptions are based on estimates developed as part of the levy adoption process and assumes receipt of taxes at a collection rate of 98.5%. Because the levy is based on a calendar year and our budget is on a fiscal year, the budget requires us to consider a portion of two levy years (2017 and 2018). A portion of this budget will be developed from the 2017 levy and a CPI of 2.1%. For the 2018 levy this budget will use 2.1% CPI. We continue to monitor on a monthly basis the Consumer Price Index (CPI). At the time of this report, new property is an unknown quantity and budget assumes this amount to remain flat. New property is important to consider as with the extension it is outside the “tax cap” (PTELL) calculation. Another factor to consider with this year’s budget is the new income tax reform changes, homeowners attempted to take advantage of the property tax deduction and could skew this year’s property tax collection percentage.

Corporate Personal Property Replacement Tax (CPPRT): Revenues collected by the State of Illinois are paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away. Our budget assumption is based on estimates provided by the Illinois Dept. of Revenue (IDOR). Current assumption is that CPPRT will remain flat. This is a direct result of a calculation error made by IDOR in the prior years.

Interest: With interest rates increasing and based upon our investment strategies, the budget will assume that interest income will have an increase. The District is projecting approximately a 60% increase from last year.

Other Local Revenue: Mainly consist of registration fees, facility rental income and developer contributions.

State: The State of Illinois passed a budget and with the new evidenced based funding model, the District will for the first time in many years, budget for 100% funding.

Federal: Federal grant funding payment processes moved to an expenditure reimbursement model effective during fiscal year 2011-12. Federal grant dollars are assumed to be relatively flat, although final allocations won't be known until fall, 2019.

Key Assumptions (continued)

Expenditures:

Salaries: Salary budgets reflect staffing for the 2018-2019 fiscal year. Salaries are budgeted based on contracted and negotiated agreements for existing staff and assumed contract amounts for new positions based upon projected enrollment. Salary budgets also reflect additional hours for Educational Support Personnel. The 2018-2019 budget assumes a 5% increase in said line items.

Benefits: The budget assumes an overall decrease of 2% to the District's health insurance plans (HMO, PPO and dental). Health insurance is the District largest benefit expense. The District's Employee Insurance Committee will continue to work diligently to educate staff on the importance of wellness and consumerism.

Purchase Services: This budget assumes there will be a commitment to professional development, and enhancing technology for the 21st century student learning.

Supplies and Materials: The budget assumes a supplies and materials to be relatively flat.

Capital Outlay/Non-Capital: Assumes an increase for providing a safe learning environment for the students primarily through buildings and grounds. In addition, this year we are attempting to incorporate a long-term strategy for purchasing Chromebooks and technology infrastructure items.

Dues and Other: The budget assumes a 15% increase in this line item, which primarily includes outside placement for students.

Strategic Goal IV: FINANCE

Responsible financial management sustains high academic quality and allows the District's focus to remain on students.

Objectives:

1. Prioritize the allocation of District resources in alignment with the mission, vision, and strategic goals.
2. Evaluate District programs based on Return on Investment analysis.
3. Identify opportunities to continuously strengthen the District's financial base.

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2018 - June 30, 2019

Unbalanced budget, however, a deficit reduction plan is not required at this time.

Date of Amended Budget: _____
(MM/DD/YY)

District Name: Bloomington School District #13
District RCDT No: 19-022-0130-02

If your FY18 AFR states that you need to do a deficit reduction plan and your FY19 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Bloomington School District #13, County of DuPage,
State of Illinois, for the Fiscal Year beginning July 1, 2018 and ending June 30, 2019.

WHEREAS the Board of Education of Bloomington School District #13,
County of DuPage, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary
of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;
AND WHEREAS a public hearing was held as to such budget on the 24th day of September, 2018,
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:

beginning July 1, 2018 and ending June 30, 2019.

Section 2: That the following budget containing an estimate of amounts available in each Fund, separately, and expenditures from each be and the same is hereby adopted as the budget of this school district for said fiscal year.

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this September
day of 24th, 2018 by a roll call vote of _____ Yeas, and _____ Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.

- (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
- (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted to School Finance Report (SFR): <https://sec1.isbe.net/attachmgr/default.aspx>
The electronic version does not require member signatures.

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2018 ¹		4,108,330	2,637,087	134,840	641,750	385,840	0	1,985,136	406,952	0	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	13,585,451	2,376,263	372,510	665,698	572,616	0	196,812	157,218	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000										
7	STATE SOURCES	3000	0	0	0	150,000	0	0	0	0	0	
8	FEDERAL SOURCES	4000	637,738	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ^a		15,444,014	2,376,263	372,510	815,698	572,616	0	196,812	157,218	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	5,784,000									
11	Total Receipts/Revenues		21,228,014	2,376,263	372,510	815,698	572,616	0	196,812	157,218	0	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	9,504,985				257,767					
14	SUPPORT SERVICES	2000	4,311,749	2,172,375		789,348	314,267	0		110,448	0	
15	COMMUNITY SERVICES	3000	4,720	0		0	359					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	2,071,605	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	390,056	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		15,893,059	2,172,375	390,056	789,348	572,393	0		110,448	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	5,784,000	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		21,677,059	2,172,375	390,056	789,348	572,393	0		110,448	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(449,045)	203,888	(17,546)	26,350	223	0	196,812	46,770	0	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120	17,000									
29	Transfer Among Funds	7130	200,000									
30	Transfer of Interest	7140	15,000									
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			18,000							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			4,600							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		232,000	0	22,600	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
51	Transfer of Working Cash Fund Interest	8120							17,000			
52	Transfer Among Funds	8130		200,000								
53	Transfer of Interest ⁵	8140		15,000								
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	18,000									
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	4,600									
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		22,600	215,000	0	0	0	0	17,000	0	0	
80	Total Other Sources/Uses of Fund		209,400	(215,000)	22,600	0	0	0	(17,000)	0	0	
81	ESTIMATED ENDING FUND BALANCE June 30, 2019		3,868,685	2,625,975	139,894	668,100	386,063	0	2,164,948	453,722	0	
82	SUMMARY OF EXPENDITURES (by Major Object)											
83												
84												
85	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
86	Object Name											
87	Salaries	100	10,242,838	788,173		10,341		0		0	0	11,041,352
88	Employee Benefits	200	2,157,700	154,902		0	572,393	0		0	0	2,884,995
89	Purchased Services	300	632,518	460,700	0	779,007		0		110,448	0	1,982,673
90	Supplies & Materials	400	520,348	329,100		0		0		0	0	849,448
91	Capital Outlay	500	0	392,500		0		0		0	0	392,500
92	Other Objects	600	2,122,655	0	390,056	0	0	0		0	0	2,512,711
93	Non-Capitalized Equipment	700	217,000	47,000		0		0		0	0	264,000
94	Termination Benefits	800	0	0		0						0
95	Total Expenditures		15,893,059	2,172,375	390,056	789,348	572,393	0		110,448	0	19,927,679

SUMMARY OF CASH TRANSACTIONS

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2018 ⁷		11,956,294	3,861,843	329,021	978,289	676,515	0	2,079,545	487,661	0
4	Total Direct Receipts & Other Sources ⁸		15,676,014	2,376,263	395,110	815,698	572,616	0	196,812	157,218	0
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		15,676,014	2,376,263	395,110	815,698	572,616	0	196,812	157,218	0
12	Total Amount Available		27,632,308	6,238,106	724,131	1,793,987	1,249,131	0	2,276,357	644,879	0
13	Total Direct Disbursements & Other Uses ⁹		15,915,659	2,387,375	390,056	789,348	572,393	0	17,000	110,448	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		15,915,659	2,387,375	390,056	789,348	572,393	0	17,000	110,448	0
21	ENDING CASH BALANCE ON HAND June 30, 2019 ⁷		11,716,649	3,850,731	334,075	1,004,639	676,738	0	2,259,357	534,431	0

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ¹¹ (1110-1120)	-	12,699,143	2,313,163	371,710	640,969	272,837		179,812	153,718	
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	142,958								
8	FICA and Medicare Only Levies	1150					280,779				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		12,842,101	2,313,163	371,710	640,969	553,616	0	179,812	153,718	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	30,000				14,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		30,000	0	0	0	14,000	0	0	0	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321	22,350								
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		22,350								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				17,729					
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					17,729					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	100,000	30,000	800	7,000	5,000		17,000	3,500	
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		100,000	30,000	800	7,000	5,000	0	17,000	3,500	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614	11,000								
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		11,000								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		0	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	195,000								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbooks		195,000								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	60,000	1,500							
96	Contributions and Donations from Private Sources	1920		2,100							
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	300,000	25,000							
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	25,000	4,500							
108	Total Other Revenue from Local Sources		385,000	33,100	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	13,585,451	2,376,263	372,510	665,698	572,616	0	196,812	157,218	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)											
110											
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
115											
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	996,000								
118	Reorganization Incentives (Accounts 3005-3021)	3005									
119	Fast Growth District Grants	3030									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		996,000	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID (3100-3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	31,700								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	78,365								
126	Special Education - Personnel	3110	103,710								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		213,775	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		0	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	10,000								
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		10,000				0				
145	State Free Lunch & Breakfast	3360	300								
146	School Breakfast Initiative	3365									
147	Driver Education	3370									
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500				75,000					
152	Transportation - Special Education	3510				75,000					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		150,000	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
158	Early Childhood - Block Grant	3705									
159	Chicago General Education Block Grant	3766									
160	Chicago Educational Services Block Grant	3767									
161	School Safety & Educational Improvement Block Grant	3775									
162	Technology - Technology for Success	3780									
163	State Charter Schools	3815									
164	Extended Learning Opportunities - Summer Bridges	3825									
165	Infrastructure Improvements - Planning/Construction	3920									
166	School Infrastructure - Maintenance Projects	3925									
167	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	750								
168	Total Restricted Grants-In-Aid		224,825	0	0	150,000	0	0	0	0	0
169	Total Receipts/Revenues from State Sources	3000	1,220,825	0	0	150,000	0	0	0	0	0
170	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
171	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
172	Federal Impact Aid	4001									
173	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
174	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
175	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
176	Head Start	4045									
177	Construction (Impact Aid)	4050									
178	MAGNET	4060									
179	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
180	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
181	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
182	TITLE V										
183	Title V - Flexibility and Accountability	4100									
184	Title V - SEA Projects	4105									
185	Title V - Rural Education Initiative (REI)	4107									
186	Title V - Other (Describe & Itemize)	4199									
187	Total Title V		0	0		0	0				
188	FOOD SERVICE										
189	Breakfast Start-Up Expansion	4200									
190	National School Lunch Program	4210									
191	Special Milk Program	4215	2,000								
192	School Breakfast Program	4220									
193	Summer Food Service Admin/Program	4225									
194	Child and Adult Care Food Program	4226									
195	Fresh Fruit and Vegetables	4240									
196	Food Service - Other (Describe & Itemize)	4299									
197	Total Food Service		2,000				0				
198	TITLE I										
199	Title I - Low Income	4300	90,000								
200	Title I - Low Income - Neglected, Private	4305									

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
201	Title I - Migrant Education	4340									
202	Title I - Other (Describe & Itemize)	4399									
203	Total Title I		90,000	0		0	0				
204	TITLE IV										
205	Title IV - Student Support & Academic Enrichment Grant	4400	6,000								
206	Title IV - 21st Century	4421									
207	Title IV - Other (Describe & Itemize)	4499									
208	Total Title IV		6,000	0		0	0				
209	FEDERAL - SPECIAL EDUCATION										
210	Federal Special Education - Preschool Flow-Through	4600									
211	Federal Special Education - Preschool Discretionary	4605	11,000								
212	Federal Special Education - IDEA Flow Through	4620	352,238								
213	Federal Special Education - IDEA Room & Board	4625	56,000								
214	Federal Special Education - IDEA Discretionary	4630									
215	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
216	Total Federal Special Education		419,238	0		0	0				
217	CTE - PERKINS										
218	CTE - Perkins-Title III E Tech Prep	4770									
219	CTE - Other (Describe & Itemize)	4799									
220	Total CTE - Perkins		0	0			0				
221	Federal - Adult Education	4810									
222	ARRA - General State Aid - Education Stabilization	4850									
223	ARRA - Title I - Low Income	4851									
224	ARRA - Title I - Neglected, Private	4852									
225	ARRA - Title I - Delinquent, Private	4853									
226	ARRA - Title I - School Improvement (Part A)	4854									
227	ARRA - Title I - School Improvement (Section 1003g)	4855									
228	ARRA - IDEA - Part B - Preschool	4856									
229	ARRA - IDEA - Part B - Flow-Through	4857									
230	ARRA - Title IID - Technology - Formula	4860									
231	ARRA - Title IID - Technology - Competitive	4861									
232	ARRA - McKinney - Vento Homeless Education	4862									
233	ARRA - Child Nutrition Equipment Assistance	4863									
234	Impact Aid Formula Grants	4864									
235	Impact Aid Competitive Grants	4865									
236	Qualified Zone Academy Bond Tax Credits	4866									
237	Qualified School Construction Bond Credits	4867									
238	Build America Bond Tax Credits	4868									
239	Build America Bond Interest Reimbursement	4869									
240	ARRA - General State Aid - Other Government Services Stabilization	4870									
241	Other ARRA Funds - II	4871									
242	Other ARRA Funds - III	4872									
243	Other ARRA Funds - IV	4873									
244	Other ARRA Funds - V	4874									
245	ARRA - Early Childhood	4875									
246	Other ARRA Funds - VII	4876									
247	Other ARRA Funds - VIII	4877									
248	Other ARRA Funds - IX	4878									
249	Other ARRA Funds - X	4879									
250	Other ARRA Funds - Ed Job Fund Program	4880									
251	Total Stimulus Programs		0	0	0	0	0	0		0	0

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
252	Race to the Top Program	4901									
253	Race to the Top - Preschool Expansion Grant	4902									
254	Title III - Instruction for English Learners & Immigrant Students	4905									
255	Title III - English Language Acquisition	4909									
256	McKinney Education for Homeless Children	4920									
257	Title II - Eisenhower - Professional Development Formula	4930									
258	Title II - Teacher Quality	4932	10,000								
259	Federal Charter Schools	4960									
260	State Assessment Grants	4981									
261	Grant for State Assessments and Related Activities	4982									
262	Medicaid Matching Funds - Administrative Outreach	4991	7,500								
263	Medicaid Matching Funds - Fee-For-Service Program	4992	73,000								
264	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	30,000								
265	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		637,738	0	0	0	0	0	0	0	0
266	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	637,738	0	0	0	0	0	0	0	0
267	TOTAL DIRECT RECEIPTS/REVENUES		15,444,014	2,376,263	372,510	815,698	572,616	0	196,812	157,218	0

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	6,218,368	1,016,108	0	198,253	0	0	0	0	7,432,729
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	934,238	294,645	16,990	14,781			7,000		1,267,654
9	Special Education Programs Pre-K	1225	81,273	12,527		1,442					95,242
10	Remedial and Supplemental Programs K-12	1250	270,158	71,335	489	515					342,497
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400				309					309
14	Interscholastic Programs	1500	43,404	653	3,100	3,500					50,657
15	Summer School Programs	1600	10,016	338		515					10,869
16	Gifted Programs	1650	166,014	25,170		2,060					193,244
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	99,010	12,259		515					111,784
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Total Instruction¹⁴	1000	7,822,481	1,433,035	20,579	221,890	0	0	7,000	0	9,504,985
34	SUPPORT SERVICES (ED)	2000									
35	Support Services - Pupil	2100									
36	Attendance & Social Work Services	2110	195,642	32,959							228,601
37	Guidance Services	2120	61,219	12,378							73,597
38	Health Services	2130	137,138	24,477	15,115	1,545					178,275
39	Psychological Services	2140									0
40	Speech Pathology & Audiology Services	2150	120,536	35,358							155,894
41	Other Support Services - Pupils (Describe & Itemize)	2190				3,914					3,914
42	Total Support Services - Pupil	2100	514,535	105,172	15,115	5,459	0	0	0	0	640,281
43	Support Services - Instructional Staff	2200									
44	Improvement of Instruction Services	2210	278,864	71,489	141,544	146,250					638,147
45	Educational Media Services	2220	291,208	54,617		31,209					377,034
46	Assessment & Testing	2230			32,000	5,150					37,150
47	Total Support Services - Instructional Staff	2200	570,072	126,106	173,544	182,609	0	0	0	0	1,052,331
48	Support Services - General Administration	2300									
49	Board of Education Services	2310	190	58,500	114,636			50,000			223,326
50	Executive Administration Services	2320	273,288	67,348	113,972	10,300		1,050			465,958
51	Special Area Administration Services	2330									0
52	Tort Immunity Services	2360 - 2370									0
53	Total Support Services - General Administration	2300	273,478	125,848	228,608	10,300	0	51,050	0	0	689,284
54	Support Services - School Administration	2400									
55	Office of the Principal Services	2410	755,048	293,344	8,189						1,056,581
56	Other Support Services - School Administration (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	755,048	293,344	8,189	0	0	0	0	0	1,056,581

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
58	Support Services - Business	2500									
59	Direction of Business Support Services	2510	120,120	42,527							162,647
60	Fiscal Services	2520	117,046	30,816	51,483	3,090			10,000		212,435
61	Operation & Maintenance of Plant Services	2540									0
62	Pupil Transportation Services	2550									0
63	Food Services	2560	65,338	852	40,000	12,000					118,190
64	Internal Services	2570									0
65	Total Support Services - Business	2500	302,504	74,195	91,483	15,090	0	0	10,000	0	493,272
66	Support Services - Central	2600									
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630			95,000	85,000			200,000		380,000
70	Staff Services	2640									0
71	Data Processing Services	2660									0
72	Total Support Services - Central	2600	0	0	95,000	85,000	0	0	200,000	0	380,000
73	Other Support Services (Describe & Itemize)	2900									0
74	Total Support Services	2000	2,415,637	724,665	611,939	298,458	0	51,050	210,000	0	4,311,749
75	COMMUNITY SERVICES (ED)	3000	4,720								4,720
76	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
77	Payments to Other Dist & Govt Units (In-State)	4100									
78	Payments for Regular Programs	4110									0
79	Payments for Special Education Programs	4120						210,000			210,000
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
84	Total Payments to Other Dist & Govt Units (In-State)	4100			0			210,000			210,000
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220						1,861,605			1,861,605
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
92	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						1,861,605			1,861,605
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
100	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
101	Payments to Other Dist & Govt Units (Out of State)	4400									0
102	Total Payments to Other Dist & Govt Units	4000			0			2,071,605			2,071,605
103	DEBT SERVICE (ED)	5000									
104	Debt Service - Interest on Short-Term Debt	5100									
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
110	Total Debt Service - Interest on Short-Term Debt	5100						0			0
111	Debt Service - Interest on Long-Term Debt	5200									0
112	Total Debt Service	5000						0			0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
113	PROVISION FOR CONTINGENCIES (ED)	6000									0
114	Total Direct Disbursements/Expenditures		10,242,838	2,157,700	632,518	520,348	0	2,122,655	217,000	0	15,893,059
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(449,045)
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)	2000									
119	Support Services - Pupil	2100									
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	Support Services - Business	2500									
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530									0
124	Operation & Maintenance of Plant Services	2540	788,173	154,902	460,700	329,100	392,500		47,000		2,172,375
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	788,173	154,902	460,700	329,100	392,500	0	47,000	0	2,172,375
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	788,173	154,902	460,700	329,100	392,500	0	47,000	0	2,172,375
130	COMMUNITY SERVICES (O&M)	3000									0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
132	Payments to Other Dist & Govt Units (In-State)	4100									
133	Payments for Regular Programs	4110									0
134	Payments for Special Education Programs	4120									0
135	Payments for CTE Program	4140									0
136	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
137	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
138	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
139	Total Payments to Other Dist & Govt Unit	4000			0			0			0
140	DEBT SERVICE (O&M)	5000									
141	Debt Service - Interest on Short-Term Debt	5100									
142	Tax Anticipation Warrants	5110									0
143	Tax Anticipation Notes	5120									0
144	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
145	State Aid Anticipation Certificates	5140									0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0
148	Debt Service - Interest on Long-Term Debt	5200									0
149	Total Debt Service	5000						0			0
150	PROVISION FOR CONTINGENCIES (O&M)	6000									0
151	Total Direct Disbursements/Expenditures		788,173	154,902	460,700	329,100	392,500	0	47,000	0	2,172,375
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										203,888
154	30 - DEBT SERVICE FUND (DS)										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
156	Payments to Other Dist & Govt Units (In-State)	4100									
157	Payments for Regular Programs	4110									0
158	Payments for Special Education Programs	4120									0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
160	Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
161	DEBT SERVICE (DS)	5000									
162	Debt Service - Interest on Short-Term Debt	5100									
163	Tax Anticipation Warrants	5110									0
164	Tax Anticipation Notes	5120									0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
165	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
166	State Aid Anticipation Certificates	5140									0
167	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
168	Total Debt Service - Interest On Short-Term Debt	5100						0			0
169	Debt Service - Interest on Long-Term Debt	5200						107,056			107,056
170	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						283,000			283,000
171	Debt Service Other (Describe & Itemize)	5400									0
172	Total Debt Service	5000			0			390,056			390,056
173	PROVISION FOR CONTINGENCIES (DS)	6000									0
174	Total Direct Disbursements/Expenditures				0			390,056			390,056
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(17,546)
176											
177	40 - TRANSPORTATION FUND (TR)										
178	SUPPORT SERVICES (TR)	2000									
179	Support Services - Pupils	2100									
180	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190									0
181	Support Services - Business										
182	Pupil Transportation Services	2550	10,341		779,007						789,348
183	Other Support Services <i>(Describe & Itemize)</i>	2900									0
184	Total Support Services	2000	10,341	0	779,007	0	0	0	0	0	789,348
185	COMMUNITY SERVICES (TR)	3000									0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
187	Payments to Other Dist & Govt Units (In-State)	4100									
188	Payments for Regular Program	4110									0
189	Payments for Special Education Programs	4120									0
190	Payments for Adult/Continuing Education Programs	4130									0
191	Payments for CTE Programs	4140									0
192	Payments for Community College Programs	4170									0
193	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190									0
194	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
195	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
196	Total Payments to Other Dist & Govt Units	4000			0			0			0
197	DEBT SERVICE (TR)	5000									
198	Debt Service - Interest on Short-Term Debt	5100									
199	Tax Anticipation Warrants	5110									0
200	Tax Anticipation Notes	5120									0
201	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
202	State Aid Anticipation Certificates	5140									0
203	Other Interest on Short-Term Debt <i>(Describe and Itemize)</i>	5150									0
204	Total Debt Service - Interest On Short-Term Debt	5100						0			0
205	Debt Service - Interest on Long-Term Debt	5200									0
206	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
207	Debt Service - Other (Describe and Itemize)	5400									0
208	Total Debt Service	5000						0			0
209	PROVISION FOR CONTINGENCIES (TR)	6000									0
210	Total Direct Disbursements/Expenditures		10,341	0	779,007	0	0	0	0	0	789,348
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										26,350
212											

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
213	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
214	INSTRUCTION (MR/SS)	1000									
215	Regular Program	1100		177,466							177,466
216	Pre-K Programs	1125									0
217	Special Education Programs (Functions 1200-1220)	1200		65,791							65,791
218	Special Education Programs Pre-K	1225		5,569							5,569
219	Remedial and Supplemental Programs K-12	1250		3,757							3,757
220	Remedial and Supplemental Programs Pre-K	1275									0
221	Adult/Continuing Education Programs	1300									0
222	CTE Programs	1400									0
223	Interscholastic Programs	1500		863							863
224	Summer School Programs	1600		506							506
225	Gifted Programs	1650		2,404							2,404
226	Driver's Education Programs	1700									0
227	Bilingual Programs	1800		1,411							1,411
228	Truant Alternative & Optional Programs	1900									0
229	Total Instruction	1000		257,767							257,767
230	SUPPORT SERVICES (MR/SS)	2000									
231	Support Services - Pupil	2100									
232	Attendance & Social Work Services	2110		2,592							2,592
233	Guidance Services	2120		883							883
234	Health Services	2130		28,409							28,409
235	Psychological Services	2140									0
236	Speech Pathology & Audiology Services	2150		1,739							1,739
237	Other Support Services - Pupils (Describe & Itemize)	2190									0
238	Total Support Services - Pupil	2100		33,623							33,623
239	Support Services - Instructional Staff	2200									
240	Improvement of Instruction Services	2210		13,610							13,610
241	Educational Media Services	2220		8,675							8,675
242	Assessment & Testing	2230									0
243	Total Support Services - Instructional Staff	2200		22,285							22,285
244	Support Services - General Administration	2300									
245	Board of Education Services	2310		15							15
246	Executive Administration Services	2320		16,481							16,481
247	Special Area Administrative Services	2330									0
248	Claims Paid from Self Insurance Fund	2361									0
249	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
250	Unemployment Insurance Payments	2363									0
251	Insurance Payments (regular or self-insurance)	2364									0
252	Risk Management and Claims Services Payments	2365									0
253	Judgment and Settlements	2366									0
254	Educatl, Inspectl, Supervisory Serv. Related to Loss Prevention or Reduction	2367									0
255	Reciprocal Insurance Payments	2368									0
256	Legal Service	2369									0
257	Total Support Services - General Administration	2300		16,496							16,496
258	Support Services - School Administration	2400									
259	Office of the Principal Services	2410		54,406							54,406
260	Other Support Services - School Administration (Describe & Itemize)	2490									0
261	Total Support Services - School Administration	2400		54,406							54,406
262	Support Services - Business	2500									
263	Direction of Business Support Services	2510		1,557							1,557
264	Fiscal Services	2520		22,920							22,920
265	Facilities Acquisition & Construction Services	2530									0
266	Operation & Maintenance of Plant Service	2540		162,093							162,093
267	Pupil Transportation Services	2550									0
268	Food Services	2560		887							887
269	Internal Services	2570									0
270	Total Support Services - Business	2500		187,457							187,457
271	Support Services - Central	2600									
272	Direction of Central Support Services	2610									0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
273	Planning, Research, Development & Evaluation Services	2620									0
274	Information Services	2630									0
275	Staff Services	2640									0
276	Data Processing Services	2660									0
277	Total Support Services - Central	2600		0							0
278	Other Support Services (Describe & Itemize)	2900									0
279	Total Support Services	2000		314,267							314,267
280	COMMUNITY SERVICES (MR/SS)	3000		359							359
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									0
282	Payments for Regular Programs	4110									0
283	Payments for Special Education Programs	4120									0
284	Payments for CTE Programs	4140									0
285	Total Payments to Other Dist & Govt Units	4000		0							0
286	DEBT SERVICE (MR/SS)	5000									0
287	Debt Service - Interest on Short-Term Debt	5100									0
288	Tax Anticipation Warrants	5110									0
289	Tax Anticipation Notes	5120									0
290	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
291	State Aid Anticipation Certificates	5140									0
292	Other (Describe & Itemize)	5150									0
293	Total Debt Service	5000						0			0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
295	Total Direct Disbursements/Expenditures			572,393				0			572,393
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										223
298	60 - CAPITAL PROJECTS (CP)										0
299	SUPPORT SERVICES (CP)	2000									0
300	Support Services - Business										0
301	Facilities Acquisition & Construction Services	2530									0
302	Other Support Services (Describe & Itemize)	2900									0
303	Total Support Services	2000	0	0	0	0	0	0	0		0
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									0
305	Payments to Other Dist & Govt Units (In-State)	4100									0
306	Payments to Regular Programs	4110									0
307	Payment for Special Education Programs	4120									0
308	Payment for CTE Programs	4140									0
309	Payments to Other Govt Units (In-State) (Describe & Itemize)	4190									0
310	Total Payments to Other Districts & Govt Units	4000		0				0			0
311	PROVISION FOR CONTINGENCIES (CP)	6000									0
312	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
315	70 WORKING CASH FUND (WC)										0
317	80 - TORT FUND (TF)										0
318	SUPPORT SERVICES - GENERAL ADMINISTRATION	2000									0
319	Claims Paid from Self Insurance Fund	2361									0
320	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			64,536						64,536
321	Unemployment Insurance Payments	2363			1,000						1,000
322	Insurance Payments (regular or self-insurance)	2364			40,192						40,192
323	Risk Management and Claims Services Payments	2365			4,720						4,720
324	Judgment and Settlements	2366									0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
325	Educatl, Inspectl, Supervisory Serv Related to Loss Prevention or Reduction	2367									0
326	Reciprocal Insurance Payments	2368									0
327	Legal Service	2369									0
328	Property Insurance (Building & Grounds)	2371									0
329	Vehicle Insurance (Transportation)	2372									0
330	Total Support Services - General Administration	2000	0	0	110,448	0	0	0	0		110,448
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
332	Payments for Regular Programs	4110									0
333	Payments for Special Education Programs	4120									0
334	Total Payments to Other Dist & Govt Units	4000						0			0
335	DEBT SERVICE (TF)	5000									
336	Debt Service - Interest on Short-Term Debt										
337	Tax Anticipation Warrants	5110									0
338	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
339	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
340	Total Debt Service	5000						0			0
341	PROVISION FOR CONTINGENCIES (TF)	6000									0
342	Total Direct Disbursements/Expenditures		0	0	110,448	0	0	0	0		110,448
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										46,770
344											
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
346	SUPPORT SERVICES (FP&S)	2000									
347	Support Services - Business	2500									
348	Facilities Acquisition & Construction Services	2530									0
349	Operation & Maintenance of Plant Service	2540									0
350	Total Support Services - Business	2500	0	0	0	0	0	0	0		0
351	Other Support Services (Describe & Itemize)	2900									0
352	Total Support Services	2000	0	0	0	0	0	0	0		0
353	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
354	Payments to Regular Programs	4110									0
355	Payments to Special Education Programs	4120									0
356	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
357	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
358	DEBT SERVICE (FP&S)	5000									
359	Debt Service - Interest on Short-Term Debt	5100									
360	Tax Anticipation Warrants	5110									0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0
363	Debt Service - Interest on Long-Term Debt	5200									0
364	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
365	Total Debt Service	5000						0			0
366	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
367	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

This page is provided for detailed itemizations as requested within the body of the Report.

1. Other Restricted Revenue from State Sources (Describe & Itemize) \$750 - Library Grant
2. Other Restricted Grants Received from Federal Government through State (Describe & Itemize) \$30,000 Federal E-Rate
- 3.
- 4.

	A	B	C	D	E	F
1	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
2	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
3	Direct Revenues	15,444,014	2,376,263	815,698	196,812	18,832,787
4	Direct Expenditures	15,893,059	2,172,375	789,348		18,854,782
5	Difference	(449,045)	203,888	26,350	196,812	(21,995)
6	Estimated Fund Balance - June 30, 2019	3,868,685	2,625,975	668,100	2,164,948	9,327,708
7	Unbalanced budget, however, a deficit reduction plan is not required at this time.					
8	A deficit reduction plan is required if the local board of education adopts (or amends) the 2018-19 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).					
10	Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.					
12	The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2017-2018 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.					
13	The deficit reduction plan, if required, is developed using ISBE guidelines and format.					

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	C	D	E	F	G					
1			DEFICIT REDUCTION PLAN									
2								ESTIMATED BUDGET				
3	19-022-0130-02											
4	<i>District Number</i>											
5	Bloomington School District #13											
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total					
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		4,108,330	2,637,087	641,750	1,985,136	9,372,303					
8	RECEIPTS/REVENUES	Acct #										
9	LOCAL SOURCES	1000	13,585,451	2,376,263	665,698	196,812	16,824,224					
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0					
11	STATE SOURCES	3000	1,220,825	0	150,000	0	1,370,825					
12	FEDERAL SOURCES	4000	637,738	0	0	0	637,738					
13	Total Receipts/Revenues		15,444,014	2,376,263	815,698	196,812	18,832,787					
14	DISBURSEMENTS/EXPENDITURES	Funct #										
15	INSTRUCTION	1000	9,504,985				9,504,985					
16	SUPPORT SERVICES	2000	4,311,749	2,172,375	789,348		7,273,472					
17	COMMUNITY SERVICES	3000	4,720	0	0		4,720					
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	2,071,605	0	0		2,071,605					
19	DEBT SERVICES	5000	0	0	0		0					
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0					
21	Total Disbursements/Expenditures		15,893,059	2,172,375	789,348		18,854,782					
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(449,045)	203,888	26,350	196,812	(21,995)					
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)		232,000	0	0	0	232,000					
25	OTHER USES OF FUNDS (8000)		22,600	215,000	0	17,000	254,600					
26	TOTAL OTHER SOURCES/USES OF FUNDS		209,400	(215,000)	0	(17,000)	(22,600)					
27	ESTIMATED ENDING FUND BALANCE		3,868,685	2,625,975	668,100	2,164,948	9,327,708					

**ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division**

	A	B	H	I	J	K	L
1			ESTIMATED BUDGET FY2019-2020				
2							
3	19-022-0130-02						
4	<i>District Number</i>						
5	Bloomington School District #13						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,868,685	2,625,975	668,100	2,164,948	9,327,708
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		3,868,685	2,625,975	668,100	2,164,948	9,327,708

**ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division**

	A	B	M	N	O	P	Q
1			ESTIMATED BUDGET FY2020-2021				
2							
3	19-022-0130-02						
4	<i>District Number</i>						
5	Bloomington School District #13						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,868,685	2,625,975	668,100	2,164,948	9,327,708
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		3,868,685	2,625,975	668,100	2,164,948	9,327,708

**ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division**

	A	B	R	S	T	U	V
1			ESTIMATED BUDGET FY2021-2022				
2							
3	19-022-0130-02						
4	<i>District Number</i>						
5	Bloomington School District #13						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,868,685	2,625,975	668,100	2,164,948	9,327,708
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		3,868,685	2,625,975	668,100	2,164,948	9,327,708

**ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division**

	A	B	W	X	Y	Z
1			SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: _____ (Enter as MM/DD/YY)			
2						
3	19-022-0130-02					
4	<i>District Number</i>					
5	Bloomington School District #13					
6	<i>District Name</i>		FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		9,372,303	9,327,708	9,327,708	9,327,708
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	16,824,224	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	1,370,825	0	0	0
12	FEDERAL SOURCES	4000	637,738	0	0	0
13	Total Receipts/Revenues		18,832,787	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	9,504,985	0	0	0
16	SUPPORT SERVICES	2000	7,273,472	0	0	0
17	COMMUNITY SERVICES	3000	4,720	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	2,071,605	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		18,854,782	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(21,995)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		232,000	0	0	0
25	OTHER USES OF FUNDS (8000)		254,600	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(22,600)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		9,327,708	9,327,708	9,327,708	9,327,708

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2018-2019 through Fiscal Year 2021-2022

Bloomington School District #13 19-022-0130-02

Please complete the following schedule and include a brief description to identify any areas of the budget that will be impacted from one year to the next. If the deficit reduction plan relies upon new local revenues, identify contingencies for further budget reductions which will be enacted in the event those new revenues are not available.

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

- Has the district considered shared services or outsourcing (Ex: Transportation, Insurance) If yes please explain:

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2019 budgeted expenditures over FY2018 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

The official Limitation of Administrative Costs Worksheet is attached to the end of the Annual Financial Report (ISBE Form 50-35) and may be submitted in conjunction with that report.

An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at:

[Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET		School District Name: Bloomington School District #13					
(Section 17-1.5 of the School Code)		RCDT Number: 19-022-0130-02					
		Estimated Actual Expenditures, Fiscal Year 2018			Budgeted Expenditures, Fiscal Year 2019		
Description (Enter Whole Numbers Only)	Funct #	(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	477,815		477,815	465,958		465,958
2. Special Area Administration Services	2330	0		0	0		0
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	158,739		158,739	162,647	0	162,647
5. Internal Services	2570	0		0	0		0
6. Direction of Central Support Services	2610	0		0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
8. Totals		636,554	0	636,554	628,605	0	628,605
9. Estimated Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)							-1%

REPORTING OF PUBLIC VENDOR CONTRACTS OF \$1,000 OR MORE

In accordance with the School Code, Section 10-20.21, all school districts are required to file a report listing 'vendor contracts' as an attachment to their budget. In this context, the term "vendor contracts" refers to "all contracts and agreements that pertain to goods and services that were intended to generate additional revenue and other remunerations for the school district in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services. **The report is to list information regarding such contracts for the fiscal year immediately preceding the fiscal year of the budget.** All such contracts executed on or after July 1, 2007 must be approved by the school board.

[See: School Code, Section 10-20.21 - Contracts](#)

(Sheet is unprotected and can be re-formatted as needed, but must be used for submission)

Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipient of Non-Monetary Remunerations Distributed
Color Portriats	Pictures and Yearbook Photos	7,000		Use with Students	Reimbursement Check annually
Coca-Cola	Soft Drinks	1,400		Use with Students	Reimbursement Check annually

Reference Description

- ¹ Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- ² Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- ³ Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- ^{3a} Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- ⁴ Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- ⁵ The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- ⁶ The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- ⁷ Cash plus investments must be greater than or equal to zero.
- ⁸ For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- ⁹ For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- ¹⁰ Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- ¹¹ Include revenue accounts 1110 through 1115, 1117,1118 & 1120.
- ¹² The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- ¹³ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁴ Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- ¹⁵ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- ¹⁶ Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money
(see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS	
<p>This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. Errors must be corrected before the budget is finalized and submitted to ISBE.</p>	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Deficit reduction plan is not required.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	ACCRUAL
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July,1 2018 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2018, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2019, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK

End of Balancing