

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

☐ Cash
☒ Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2017 - June 30, 2018

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

Date of Amended Budget:

(MM/DD/YY)

District Name:

Geneva Community Unit School District

District RCDT No:

31-045-3040-26

If your FY17 AFR states that you need to do a deficit reduction plan and your FY18 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Geneva Community Unit School District, County of Kane

State of Illinois, for the Fiscal Year beginning July 1, 2017 and ending June 30, 2018

WHEREAS the Board of Education of Geneva Community Unit School District

County of Kane 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 25 day of September, 2017, 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:

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be

beginning July 1, 2017 and ending June 30, 2018

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 25 day of September, 2017 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.

ISBE 50-36 SB2018 05/17
Geneva Community Unit School District
31-045-3040-26

BUDGET SUMMARY

A		B	C	D	E	F	G	H	I	J	K	L
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	
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.											
2												
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2017 ¹		19,662,224	2,914,168	11,507,566	4,405,802	1,563,506	0	14,355,071	28,967	112,868	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	57,858,424	10,583,526	15,073,476	3,577,548	2,259,796	0	40,000	65	108,132	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
7	STATE SOURCES	3000	3,448,045	500,000	0	2,090,000	0	0	0	0	0	
8	FEDERAL SOURCES	4000	1,595,945	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ²		62,902,414	11,083,526	15,073,476	5,667,548	2,259,796	0	40,000	65	108,132	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	18,300,000									
11	Total Receipts/Revenues		81,202,414	11,083,526	15,073,476	5,667,548	2,259,796	0	40,000	65	108,132	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	41,047,848				738,838					
14	SUPPORT SERVICES	2000	18,557,199	11,849,200		5,645,679	1,679,410	0		0	148,500	
15	COMMUNITY SERVICES	3000	22,965	0		0	177					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	3,213,000	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	140,717	21,808,596	0	0	0		0	0	
18	PROVISION FOR CONTINGENCIES	6000	250,000	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ³		63,091,012	11,989,917	21,808,596	5,645,679	2,418,425	0		0	148,500	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	18,300,000	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		81,391,012	11,989,917	21,808,596	5,645,679	2,418,425	0		0	148,500	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(188,598)	(906,391)	(6,735,120)	21,869	(158,629)	0	40,000	65	(40,368)	
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										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³	7160		0								
33	Proceeds to O&M Fund	7170		0								
34	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a}				0							
35	SALE OF BONDS (7200)											
36	Principal on Bonds Sold ⁴	7210										
37	Premium on Bonds Sold	7220										
38	Accrued Interest on Bonds Sold	7230										
39	Sale or Compensation for Fixed Assets ⁵	7300										
40	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
41	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
42	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
43	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			2,423,857			0				
44	Transfer to Capital Projects Fund	7800										
45	ISBE Loan Proceeds	7900										
46	Other Sources Not Classified Elsewhere	7990										
	Total Other Sources of Funds ⁸		0	0	2,423,857	0	0	0	0	0	0	

BUDGET SUMMARY

A		B	C	D	E	F	G	H	I	J	K	L
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	
1	Begin entering data on EsRev 5-10 and EstExp 11-17 tabs.											
2												
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110										
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130							0			
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³	8160										
56	Proceeds to O&M Fund											
57	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a}	8170										
58	Taxes Pledged to Pay Principal on Capital Leases	8410										
59	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
60	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
61	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
62	Taxes Pledged to Pay Interest on Capital Leases	8510										
63	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
64	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
65	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
66	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
67	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
68	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
69	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
70	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
71	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
72	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
73	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	2,423.857									
74	Taxes Transferred to Pay for Capital Projects	8810										
75	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
76	Other Revenues Pledged to Pay for Capital Projects	8830										
77	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
78	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
79	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		2,423.857	0	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		(2,423.857)	0	2,423.857	0	0	0	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2018		17,049.769	2,007.777	7,196.303	4,427.671	1,404.877	0	14,395.071	29,032	72,500	
82												
83												
84												
SUMMARY OF EXPENDITURES (by Major Object)												
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
		Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object
85												
86	Object Name											
87	Salaries	100	44,648.431	4,510.490		2,047.100		0		0	0	51,206.021
88	Employee Benefits	200	6,996.751	1,007.660		61.900	2,418.425	0		0	0	10,484.736
89	Purchased Services	300	4,843.689	2,024.500	0	944.179		0		0	0	7,812.368
90	Supplies & Materials	400	1,126.517	3,094.500		262.000		0		0	0	4,483.017
91	Capital Outlay	500	630.899	766.050		2,300.000		0		0	0	3,845.449
92	Other Objects	600	4,649.075	216.717	21,808.596	30,500	0	0		0	0	26,704.888
93	Non-Capitalized Equipment	700	195.650	370.000		0		0		0	0	565.650
94	Termination Benefits	800	0	0		0		0		0	0	0
95	Total Expenditures		63,091.012	11,989.917	21,808.596	5,645.679	2,418.425	0		0	148,500	105,102.129

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
3	BEGINNING CASH BALANCE ON HAND July 1, 2017 ⁷		18,431,357	2,815,751	10,717,236	3,819,690	1,448,289	0	14,355,071	28,967	101,840
4	Total Direct Receipts & Other Sources ⁸		62,902,414	11,083,526	17,497,333	5,667,548	2,259,796	0	40,000	65	108,132
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		62,902,414	11,083,526	17,497,333	5,667,548	2,259,796	0	40,000	65	108,132
12	Total Amount Available		81,333,771	13,899,277	28,214,569	9,487,238	3,708,085	0	14,395,071	29,032	209,972
13	Total Direct Disbursements & Other Uses ⁹		65,514,869	11,989,917	21,808,596	5,645,679	2,418,425	0	0	0	148,500
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		65,514,869	11,989,917	21,808,596	5,645,679	2,418,425	0	0	0	148,500
21	ENDING CASH BALANCE ON HAND June 30, 2018 ⁷		15,818,902	1,909,360	6,405,973	3,841,559	1,289,660	0	14,395,071	29,032	61,472

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Numbers Only)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)											
3	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY 1100										
4	Designated Purposes Levies 11	-	50,372,271	10,088,026	15,048,476	1,801,181	2,191,296				108,132
5	Leasing Purposes Levy 12	1130									
6	Special Education Purposes Levy	1140									
7	FICA and Medicare Only Levies	1150									
8	Area Vocational Construction Purposes Levy	1160									
9	Summer School Purposes Levy	1170									
10	Other Tax Levies (Describe & Itemize)	1190									
11											
12	Total Ad Valorem Taxes Levied by District		53,822,124	10,088,026	15,048,476	1,801,181	2,191,296	0	0	0	108,132
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	757,000				65,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		757,000	0	0	0	65,000	0	0	0	0
19	TUITION 1300										
20	Regular Tuition from Pupils or Parents (In State)	1311	15,000								
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	12,000								
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		27,000								
41	TRANSPORTATION FEES 1400										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				29,020					
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				6,000					
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									

1	A Description (Enter Whole Numbers Only)	B Acct #	C (10) Educational	D (20) Operations & Maintenance	E (30) Debt Service	F (40) Transportation	G (50) Municipal Retirement/ Social Security	H (60) Capital Projects	I (70) Working Cash	J (80) Tort	K (90) Fire Prevention & Safety
2	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
55	Special Education Transportation Fees from Other Districts (In State)	1442									
56	Special Education Transportation Fees from Other Sources (In State)	1443									
57	Special Education Transportation Fees from Other Sources (Out of State)	1444									
58	Adult Transportation Fees from Pupils or Parents (In State)	1451									
59	Adult Transportation Fees from Other Districts (In State)	1452									
60	Adult Transportation Fees from Other Sources (In State)	1453									
61	Adult Transportation Fees from Other Sources (Out of State)	1454									
62	Total Transportation Fees					35,020					
63	EARNINGS ON INVESTMENTS	1500									
64	Interest on Investments	1510	33,000	8,000	25,000	11,000	3,500		40,000	65	0
65	Gain or Loss on Sale of Investments	1520									
66	Total Earnings on Investments		33,000	8,000	25,000	11,000	3,500	0	40,000	65	0
67	FOOD SERVICE	1600									
68	Sales to Pupils - Lunch	1611	1,300,000								
69	Sales to Pupils - Breakfast	1612									
70	Sales to Pupils - A la Carte	1613									
71	Sales to Pupils - Other (Describe & Itemize)	1614									
72	Sales to Adults	1620	3,500								
73	Other Food Service (Describe & Itemize)	1690	55,000								
74	Total Food Service		1,358,500								
75	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
76	Admissions - Athletic	1711	65,000								
77	Admissions - Other	1719									
78	Fees	1720	615,500								
79	Book Store Sales	1730	694,500	57,500							
80	Other District/School Activity Revenue (Describe & Itemize)	1790									
81	Total District/School Activity Income		1,375,000	57,500							
82	TEXTBOOK INCOME	1800									
83	Rentals - Regular Textbooks	1811									
84	Rentals - Summer School Textbooks	1812									
85	Rentals - Adult/Continuing Education Textbooks	1813									
86	Rentals - Other (Describe)	1819									
87	Sales - Regular Textbooks	1821									
88	Sales - Summer School Textbooks	1822									
89	Sales - Adult/Continuing Education Textbooks	1823									
90	Sales - Other (Describe & Itemize)	1829									
91	Total Textbooks	1890	0								
92	OTHER REVENUE FROM LOCAL SOURCES	1900									
93	Rentals	1910		150,000							
94	Contributions and Donations from Private Sources	1920	85,800								
95	Impact Fees from Municipal or County Governments	1930		90,000							
96	Services Provided Other Districts	1940									
97	Refund of Prior Years' Expenditures	1950	40,000								
98	Payments of Surplus Moneys from TIF Districts	1960									
99	Drivers' Education Fees	1970									
100	Proceeds from Vendors' Contracts	1980									
101	School Facility Occupation Tax Proceeds	1983									
102	Payment from Other Districts	1991	30,000								
103											
104											

1	A Description (Enter Whole Numbers Only)	B Acct #	C (10) Educational	D (20) Operations & Maintenance	E (30) Debt Service	F (40) Transportation	G (50) Municipal Retirement/ Social Security	H (60) Capital Projects	I (70) Working Cash	J (80) Tort	K (90) Fire Prevention & Safety
2											
105	Sale of Vocational Projects	1992	310,000								
106	Other Local Fees (Describe & Itemize)	1993	20,000	5,000		500					
107	Other Local Revenues (Describe & Itemize)	1999		185,000		1,729,847					
108	Total Other Revenue from Local Sources		485,800	430,000	0	1,730,347	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	57,858,424	10,583,526	15,073,476	3,577,548	2,259,796	0	40,000	65	108,132
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	General State Aid (Section 18-8.05)	3001	1,730,499	500,000							
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		1,730,499	500,000	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID (3100-3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	160,000								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	500,000								
126	Special Education - Personnel	3110	990,000								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145	4,000								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		1,654,000	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	23,280								
135	CTE - WCEP	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		23,280	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	30,266								
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		30,266				0				
145	State Free Lunch & Breakfast	3360	1,000								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	9,000								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500				600,000					
152	Transportation - Special Education	3510				1,490,000					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		2,090,000	0				

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Numbers Only)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Tuuant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
172	Total Restricted Grants-In-Aid		1,717,546	0	0	2,090,000	0	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	3,448,045	500,000	0	2,090,000	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0	0	0	0	0	0	0	0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL										
186	TITLE VI										
187	Title VI - Innovation and Flexibility Formula	4100									
188	Title VI - SEA Projects	4105									
189	Title VI - Rural Education Initiative (REI)	4107									
190	Title VI - Other (Describe & Itemize)	4199									
191	Total Title VI		0	0	0	0	0	0	0	0	0
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210									
195	Special Milk Program	4215	30,000								
196	School Breakfast Program	4220									
197	Summer Food Service Admin/Program	4225									
198	Child and Adult Care Food Program	4226									
199	Fresh Fruit and Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		30,000				0				

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	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
202	TITLE I										
203	Title I - Low Income	4300	172,554								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	Total Title I		172,554	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600	20,879								
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through	4620	954,833								
221	Federal Special Education - IDEA Room & Board	4625	125,000								
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		1,100,712	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins-Title III E Tech Prep	4770	26,000								
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		26,000	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology - Formula	4860									
239	ARRA - Title IID - Technology - Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876									

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - Ed Job Fund Program	4880									
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902									
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905									
264	Title III - Language Inst Program - Limited English (LIPLEP)	4909	11,679								
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower - Professional Development Formula	4930									
268	Title II - Teacher Quality	4932	60,000								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	90,000								
271	Medicaid Matching Funds - Fee-For-Service Program	4992	105,000								
272	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999									
273	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,595,945	0	0	0	0	0		0	0
274	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,595,945	0	0	0	0	0	0	0	0
275	TOTAL DIRECT RECEIPTS/REVENUES		62,902,414	11,083,526	15,073,476	5,667,548	2,259,796	0	40,000	65	108,132

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
3	10 - EDUCATIONAL FUND (ED)	1000									
4	INSTRUCTION (ED)										
5	Regular Programs	1100	25,855,204	3,444,989	78,650	476,017		6,625	89,250		29,950,735
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	5,827,781	787,695	2,500	37,400	9,099				6,664,475
9	Special Education Programs Pre-K	1225	16,500	180							16,680
10	Remedial and Supplemental Programs K-12	1250	259,272								259,272
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	297,314	69,300		33,902	6,800	6,500			413,816
14	Interscholastic Programs	1500	931,330	35,279	123,850	20,300		36,350	26,500		1,173,609
15	Summer School Programs	1600	25,750	259							26,009
16	Gifted Programs	1650	536,724	88,192	1,000	5,000		500			631,416
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	517,984	83,186		10,666					611,836
19	Tuant Alternative & Optional Programs	1900									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	Tuants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Total Instruction¹⁴	1000	34,267,859	4,509,080	206,000	583,285	15,899	1,349,975	115,750	0	41,047,848
34	SUPPORT SERVICES (ED)	2000									
35	Support Services - Pupil										
36	Attendance & Social Work Services	2110	629,254	110,950		200					740,404
37	Guidance Services	2120	781,671	144,905		2,700					929,276
38	Health Services	2130	538,188	79,392	7,000	8,259			3,000		635,839
39	Psychological Services	2140	679,756	120,859	60,000	200		1,000			861,815
40	Speech Pathology & Audiology Services	2150	927,949	119,442	50,000	2,000					1,099,391
41	Other Support Services - Pupils (Describe & Itemize)	2190									0
42	Total Support Services - Pupil	2100	3,556,818	575,548	117,000	13,359	0	1,000	3,000	0	4,266,725
43	Support Services - Instructional Staff										
44	Improvement of Instruction Services	2210	680,587	90,631	239,028	256,623		12,000	6,000		1,284,869
45	Educational Media Services	2220	1,474,867	205,381		76,225			15,000		1,771,473
46	Assessment & Testing	2230			110,000	30,000					140,000
47	Total Support Services - Instructional Staff	2200	2,155,454	296,012	349,028	362,848	0	12,000	21,000	0	3,196,342
48	Support Services - General Administration										
49	Board of Education Services	2310		515,300	1,082,500	10,950		16,000			1,624,750
50	Executive Administration Services	2320	241,600	54,708	21,600	7,000		12,000			336,908
51	Special Area Administration Services	2330	291,425	53,116	1,600	3,950			1,000		351,091
52	Tort Immunity Services	2360 - 2370									0
53	Total Support Services - General Administration	2300	533,025	623,124	1,105,700	21,900	0	28,000	1,000	0	2,312,749
54	Support Services - School Administration										
55	Office of the Principal Services	2410	3,058,915	734,642	149,385	85,625		8,100	2,000		4,038,667
56	Other Support Services - School Administration (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	3,058,915	734,642	149,385	85,625	0	8,100	2,000	0	4,038,667
58	Support Services - Business										
59	Direction of Business Support Services	2510									0
60	Fiscal Services	2520	418,772	120,871	87,500	10,800		198,000			835,943

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
61	Operation & Maintenance of Plant Services	2540			125,000						125,000
62	Pupil Transportation Services	2550			3,500						3,500
63	Food Services	2560			1,506,000	5,500			20,000		1,531,500
64	Internal Services	2570	46,100	8,739							54,839
65	Total Support Services - Business	2500	464,872	129,610	1,722,000	16,300	0	198,000	20,000	0	2,550,782
66	Support Services - Central										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630	74,000	21,423	6,000	3,100		1,000	400		105,923
70	Staff Services	2640	235,225	43,832	63,700	2,000		5,500			350,257
71	Data Processing Services	2660	275,063	58,155	699,376	38,100	615,000	2,500	32,500		1,720,694
72	Total Support Services - Central	2600	584,288	123,410	769,076	43,200	615,000	9,000	32,900	0	2,176,874
73	Other Support Services (Describe & Itemize)	2900	15,000	60							15,060
74	Total Support Services	2000	10,368,372	2,482,406	4,212,189	543,232	615,000	256,100	79,900	0	18,557,199
75	COMMUNITY SERVICES (ED)	3000	12,200	5,265	5,500						22,965
76	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
77	Payments to Other Dist & Govt Units (In-State)										
78	Payments for Regular Programs	4110									0
79	Payments for Special Education Programs	4120			420,000			2,560,000			2,980,000
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140						233,000			233,000
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			420,000			2,793,000			3,213,000
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220									0
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			0
92	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
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			420,000			2,793,000			3,213,000
103	DEBT SERVICE (ED)	5000									
104	Debt Service - Interest on Short-Term Debt										
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			0
112	Total Debt Service	5000						0			0
113	PROVISION FOR CONTINGENCIES (ED)	6000									
114	Total Direct Disbursements/Expenditures		44,648,431	6,996,751	4,843,689	1,126,517	630,899	4,649,075	195,650	0	63,091,012
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(188,598)

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)	2000									
119	Support Services - Pupil										
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	Support Services - Business										
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530									0
124	Operation & Maintenance of Plant Services	2540	4,510,490	1,007,660	2,024,500	3,094,500	766,050	76,000	370,000		11,849,200
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	4,510,490	1,007,660	2,024,500	3,094,500	766,050	76,000	370,000	0	11,849,200
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	4,510,490	1,007,660	2,024,500	3,094,500	766,050	76,000	370,000	0	11,849,200
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)										
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			0			0
137	Total Payments to Other Dist & Govt Units (In-State)	4100			0						0
138	Payments to Other Dist & Govt Units (Out of State)	4400									0
139	Total Payments to Other Dist & Govt Unit	4000			0			0			0
140	DEBT SERVICE (O&M)										
141	Debt Service - Interest on Short-Term Debt	5000									
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			0
147	Total Debt Service - Interest on Short-Term Debt	5100						140,717			140,717
148	Debt Service - Interest on Long-Term Debt	5200						140,717			140,717
149	Total Debt Service	5000									0
150	PROVISION FOR CONTINGENCIES (O&M)	6000									
151	Total Direct Disbursements/Expenditures		4,510,490	1,007,660	2,024,500	3,094,500	766,050	216,717	370,000	0	11,989,917
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(906,391)
153											
154	30 - DEBT SERVICE FUND (DS)										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
156	Payments to Other Dist & Govt Units (In-State)										
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										
163	Tax Anticipation Warrants	5110									0
164	Tax Anticipation Notes	5120									0
165	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
166	State Aid Anticipation Certificates	5140									0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
168	Total Debt Service - Interest On Short-Term Debt	5100						0			0

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Numbers Only)	Func #	(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
1											
2											
169	Debt Service - Interest on Long-Term Debt	5200						13,026,153			13,026,153
170	Debt Service - Payments of Principal on Long-Term Debt ¹⁵	5300						8,776,443			8,776,443
171	(Lease/Purchase Principal Retired)	5400						6,000			6,000
172	Debt Service Other (Describe & Itemize)	5400			0			21,808,596			21,808,596
173	Total Debt Service	6000									0
174	PROVISION FOR CONTINGENCIES (DS)										
175	Total Direct Disbursements/Expenditures				0			21,808,596			21,808,596
176	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(6,735,120)
177	40 - TRANSPORTATION FUND (TR)	2000									
178	SUPPORT SERVICES (TR)										
179	Support Services - Pupils	2190									0
180	Other Support Services - Pupils (Describe & Itemize)										
181	Support Services - Business	2550	2,047,100	61,900	944,179	262,000	2,300,000	30,500			5,645,679
182	Pupil Transportation Services	2900									0
183	Other Support Services (Describe & Itemize)	2000	2,047,100	61,900	944,179	262,000	2,300,000	30,500	0	0	5,645,679
184	Total Support Services	3000									0
185	COMMUNITY SERVICES (TR)	4000									
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)										
187	Payments to Other Dist & Govt Units (In-State)	4110									0
188	Payments for Regular Program	4120									0
189	Payments for Special Education Programs	4130									0
190	Payments for Adult/Continuing Education Programs	4140									0
191	Payments for CTE Programs	4170									0
192	Payments for Community College Programs	4190									0
193	Other Payments to In-State Govt Units (Describe & Itemize)	4100			0			0			0
194	Total Payments to Other Dist & Govt Units (In-State)	4400									0
195	Payments to Other Dist & Govt Units (Out-of-State)										0
196	Total Payments to Other Dist & Govt Units (Describe & Itemize)	4000			0			0			0
197	DEBT SERVICE (TR)	5000									
198	Debt Service - Interest on Short-Term Debt	5110									0
199	Tax Anticipation Warrants	5120									0
200	Tax Anticipation Notes	5130									0
201	Corporate Personal Prop Repl Tax Anticipation Notes	5140									0
202	State Aid Anticipation Certificates	5150									0
203	Other Interest on Short-Term Debt (Describe and Itemize)	5100						0			0
204	Total Debt Service - Interest On Short-Term Debt	5200									0
205	Debt Service - Interest on Long-Term Debt	5300									0
206	Debt Service - Payments of Principal on Long-Term Debt ¹⁵	5400									0
207	(Lease/Purchase Principal Retired)	5400									0
208	Debt Service - Other (Describe and Itemize)	5000						0			0
209	Total Debt Service	6000									0
210	PROVISION FOR CONTINGENCIES (TR)										
211	Total Direct Disbursements/Expenditures		2,047,100	61,900	944,179	262,000	2,300,000	30,500	0	0	5,645,679
212	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										21,869
213	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
214	INSTRUCTION (MR/SS)	1000									
215	Regular Program	1100		294,975							294,975
216	Pre-K Programs	1125		130,185							130,185
217	Special Education Programs (Functions 1200-1220)	1200		213,229							213,229
218	Special Education Programs Pre-K	1225		635							635
219	Remedial and Supplemental Programs K-12	1250		38,402							38,402
220	Remedial and Supplemental Programs Pre-K	1275									0
221	Adult/Continuing Education Programs	1300									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
2											
222	CTE Programs	1400		4,191							4,191
223	Interscholastic Programs	1500		38,519							38,519
224	Summer School Programs	1600		1,323							1,323
225	Gifted Programs	1650		8,344							8,344
226	Driver's Education Programs	1700									0
227	Bilingual Programs	1800		9,035							9,035
228	Truant Alternative & Optional Programs	1900									0
229	Total Instruction	1000		738,838							738,838
230	SUPPORT SERVICES (MR/SS)	2000									
231	Support Services - Pupil										
232	Attendance & Social Work Services	2110		8,080							8,080
233	Guidance Services	2120		22,805							22,805
234	Health Services	2130		62,597							62,597
235	Psychological Services	2140		9,016							9,016
236	Speech Pathology & Audiology Services	2150		12,477							12,477
237	Other Support Services - Pupils (Describe & Itemize)	2190									0
238	Total Support Services - Pupil	2100		114,975							114,975
239	Support Services - Instructional Staff										
240	Improvement of Instruction Services	2210		18,891							18,891
241	Educational Media Services	2220		73,153							73,153
242	Assessment & Testing	2230									0
243	Total Support Services - Instructional Staff	2200		92,044							92,044
244	Support Services - General Administration										
245	Board of Education Services	2310		142							142
246	Executive Administration Services	2320		15,840							15,840
247	Special Area Administrative Services	2330		13,701							13,701
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	Educational, Inspectional, Supervisory Services 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		29,683							29,683
258	Support Services - School Administration										
259	Office of the Principal Services	2410		241,403							241,403
260	Other Support Services - School Administration (Describe & Itemize)	2490									0
261	Total Support Services - School Administration	2400		241,403							241,403
262	Support Services - Business										
263	Direction of Business Support Services	2510									0
264	Fiscal Services	2520		41,855							41,855
265	Facilities Acquisition & Construction Services	2530									0
266	Operation & Maintenance of Plant Service	2540		659,612							659,612
267	Pupil Transportation Services	2550		324,702							324,702
268	Food Services	2560									0
269	Internal Services	2570		8,546							8,546
270	Total Support Services - Business	2500		1,034,715							1,034,715
271	Support Services - Central										
272	Direction of Central Support Services	2610									0
273	Planning, Research, Development & Evaluation Services	2620									0
274	Information Services	2630		15,771							15,771
275	Staff Services	2640		22,929							22,929
276	Data Processing Services	2660		123,376							123,376
277	Total Support Services - Central	2600		162,076							162,076

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Numbers Only)	Func #	(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
1											
2											
278	Other Support Services (Describe & Itemize)	2900		4,514							4,514
279	Total Support Services	2000		1,679,410							1,679,410
280	COMMUNITY SERVICES (MR/SS)	3000									
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
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									
287	Debt Service - Interest on Short-Term Debt										
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			0
293	Total Debt Service	5000						0			0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000									
295	Total Direct Disbursements/Expenditures			2,418,425				0			2,418,425
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(158,629)
297											
298	60 - CAPITAL PROJECTS (CP)										
299	SUPPORT SERVICES (CP)	2000									
300	Support Services - Business										
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	0
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
305	Payments to Other Dist & Govt Units (In-State)										
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			0
310	Total Payments to Other Districts & Govt Units	4000			0			0			0
311	PROVISION FOR CONTINGENCIES (CP)	6000									
312	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
314											
315	70 WORKING CASH FUND (WC)										
316											
317	80 - TORT FUND (TF)										
318	SUPPORT SERVICES - GENERAL ADMINISTRATION	2000									
319	Claims Paid from Self Insurance Fund	2361									0
320	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									0
321	Unemployment Insurance Payments	2363									0
322	Insurance Payments (regular or self-insurance)	2364									0
323	Risk Management and Claims Services Payments	2365									0
324	Judgment and Settlements	2366									0
325	Educational, Inspectional, Supervisory Services 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	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									0
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									
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	0	0	0	0	0		0
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										65
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
346	SUPPORT SERVICES (FP&S)	2000									
347	Support Services - Business										
348	Facilities Acquisition & Construction Services	2530									0
349	Operation & Maintenance of Plant Service	2540					148,500				148,500
350	Total Support Services - Business		0	0	0	0	148,500	0	0		148,500
351	Other Support Services (Describe & Itemize)	2900									0
352	Total Support Services	2000	0	0	0	0	148,500	0	0		148,500
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										
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	5300									0
365	(Lease/Purchase Principal Retired)										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	148,500	0	0		148,500
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(40,368)

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

1. Revenue-Line 74: Revenue received from providing food service to another school district
2. Revenue-Line 106: Misc. revenue that does not fit into any other budget code
3. Revenue-Line 107: Sale of Buses
4. Expense-Line 73: Sub Caller salary and life insurance benefit
5. Expense-Line 171: Annual/Administrative Fee
6. Expense-Line 278: Sub Caller FICA/Medicare matching funds

	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	62,902,414	11,083,526	5,667,548	40,000	79,693,488
4	Direct Expenditures	63,091,012	11,989,917	5,645,679		80,726,608
5	Difference	(188,598)	(906,391)	21,869	40,000	(1,033,120)
6	Estimated Fund Balance - June 30, 2018	17,049,769	2,007,777	4,427,671	14,395,071	37,880,288
7	Unbalanced budget, however, a deficit reduction plan is not required at this time.					
10	A deficit reduction plan is required if the local board of education adopts (or amends) the 2017-18 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).					
12	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.					
14	The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2016-2017 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.					
15	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							
2							
3		31-045-3040-26					
4		<i>District Number</i>					
5							
6							
DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2017-2018							
7		ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>					
8		RECEIPTS/REVENUES	Acct #				
9		LOCAL SOURCES	1000				
10		FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000				
11		STATE SOURCES	3000				
12		FEDERAL SOURCES	4000				
13		Total Receipts/Revenues					
14		DISBURSEMENTS/EXPENDITURES	Funct #				
15		INSTRUCTION	1000				
16		SUPPORT SERVICES	2000				
17		COMMUNITY SERVICES	3000				
18		PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000				
19		DEBT SERVICES	5000				
20		PROVISION FOR CONTINGENCIES	6000				
21		Total Disbursements/Expenditures					
22		Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures					
23		OTHER SOURCES/USES OF FUNDS					
24		OTHER SOURCES OF FUNDS (7000)					
25		OTHER USES OF FUNDS (8000)					
26		TOTAL OTHER SOURCES/USES OF FUNDS					
27		ESTIMATED ENDING FUND BALANCE					

**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	H	I	J	K	L
1							
2							
3	31-045-3040-26						
4	<i>District Number</i>						
5							
6							
ESTIMATED BUDGET FY2018-2019							
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		17,049,769	2,007,777	4,427,671	14,395,071	37,880,288
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	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		17,049,769	2,007,777	4,427,671	14,395,071	37,880,288

**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	M	N	O	P	Q
1							
2							
3	31-045-3040-26						
4	<i>District Number</i>						
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>						
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	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		17,049,769	2,007,777	4,427,671	14,395,071	37,880,288

**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	R	S	T	U	V
1							
2							
3	31-045-3040-26						
4	<i>District Number</i>						
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>						
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	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		17,049,769	2,007,777	4,427,671	14,395,071	37,880,288

**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	W	X	Y	Z
1	SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption: (Enter as MM/DD/YY)</i>					
2						
3						
4						
5						
6	31-045-3040-26					
7	District Number					
8	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)					
9	RECEIPTS/REVENUES	Acct #				
10	LOCAL SOURCES	1000	72,059,498	0	0	0
11	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
12	STATE SOURCES	3000	6,038,045	0	0	0
13	FEDERAL SOURCES	4000	1,595,945	0	0	0
14	Total Receipts/Revenues		79,693,488	0	0	0
15	DISBURSEMENTS/EXPENDITURES	Funct #				
16	INSTRUCTION	1000	41,047,848	0	0	0
17	SUPPORT SERVICES	2000	36,052,078	0	0	0
18	COMMUNITY SERVICES	3000	22,965	0	0	0
19	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	3,213,000	0	0	0
20	DEBT SERVICES	5000	140,717	0	0	0
21	PROVISION FOR CONTINGENCIES	6000	250,000	0	0	0
22	Total Disbursements/Expenditures		80,726,608	0	0	0
23	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,033,120)	0	0	0
24	OTHER SOURCES/USES OF FUNDS					
25	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
26	OTHER USES OF FUNDS (8000)		2,423,857	0	0	0
27	TOTAL OTHER SOURCES/USES OF FUNDS		(2,423,857)	0	0	0
28	ESTIMATED ENDING FUND BALANCE		37,880,288	37,880,288	37,880,288	37,880,288

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2017-2018 through Fiscal Year 2020-2021

Geneva Community Unit School District**31-045-3040-26**

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 FY2018 budgeted expenditures over FY2017 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

(Section 17-1.5 of the School Code)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)			School District Name: Geneva Community Unit School District	
			RCDT Number: 31-045-3040-26	
			Budgeted Expenditures, Fiscal Year 2018	

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)

[illegible]

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	
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.	
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 2017 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, 2017, (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, 2018, (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 - Cell F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - Cell 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