

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

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

Balanced budget, no deficit reduction plan is required.

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

District Name: Nippersink School District 2
District RCDT No: 44-063-0020-03

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 Nippersink School District 2, County of McHenry & Lake
State of Illinois, for the Fiscal Year beginning July 1, 2017 and ending June 30, 2018

WHEREAS the Board of Education of Nippersink School District 2
County of McHenry & Lake, 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 27th day of September, 20 17
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 27th
day of September, 20 17 by a roll call vote of 7 Yeas, and 0 Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Elizabeth Young	
Diane Bishop	
Elke Klunk	
Patricia J.	
Stephanie	

* 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.

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 Est/Rev 5-10 and Est/Exp 11-17 tabs.											
2			6,299,619	2,406,503	(171,804)	1,957,697	8,018	2,071,316	1,000,162	309,379	121,724	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2017 ¹											
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	10,520,000	1,660,500	0	428,500	477,500	25,000	27,500	187,000	1,200	
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	1,091,700	0	0	344,000	0	0	0	0	0	
8	FEDERAL SOURCES	4000	455,000	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ¹		12,066,700	1,660,500	0	772,500	477,500	25,000	27,500	187,000	1,200	
10	Receipts/Revenues for "On Behalf" Payments ²	3998										
11	Total Receipts/Revenues		12,066,700	1,660,500	0	772,500	477,500	25,000	27,500	187,000	1,200	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	7,918,250				170,500					
14	SUPPORT SERVICES	2000	3,847,200	1,745,000		675,000	274,600	300,000		177,000	100,000	
15	COMMUNITY SERVICES	3000	0	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	300,000	0	0	0	0	0		0	0	
17	DEBT SERVICES	6000	0	0	128,000	0	0	0		0	0	
18	PROVISION FOR CONTINGENCIES	6900	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ³		12,065,450	1,745,000	128,000	675,000	445,100	300,000		177,000	100,000	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180										
21	Total Disbursements/Expenditures		12,065,450	1,745,000	128,000	675,000	445,100	300,000		177,000	100,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		1,250	(84,500)	(128,000)	97,500	32,400	(275,000)	27,500	10,000	(98,800)	
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 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			0							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
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			0				
44	ISBE Loan Proceeds	7900			300,000							
45	Other Sources Not Classified Elsewhere	7990			300,000							
46	Total Other Sources of Funds ⁶		0	0	300,000	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
	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	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.											
2	OTHER USES OF FUNDS (0000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (6100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130							0			
53	Transfer of Interest ⁵	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a}	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										
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										
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		0	300,000	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		0	(300,000)	300,000	0	0	0	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2016		6,300,869	2,022,003	196	2,055,197	40,418	1,799,316	1,027,662	319,379	22,924	

SUMMARY OF EXPENDITURES (by Major Object)												
	Description	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)	Total By Object
86	Object Name											
87	Salaries	100	8,538,000	425,000						0	0	8,964,000
88	Employee Benefits	200	1,326,950	95,000			445,100			0	0	1,867,050
89	Purchased Services	300	1,134,000	475,000	0	675,000		150,000		177,000	0	2,811,000
90	Supplies & Materials	400	723,500	700,000						0	0	1,423,500
91	Capital Outlay	500	90,000	50,000				150,000		0	100,000	390,000
92	Other Objects	600	252,000	0	128,000	0	0	0		0	0	380,000
93	Non-Capitalized Equipment	700	0	0						0	0	0
94	Termination Benefits	800	0	0						177,000	0	177,000
95	Total Expenditures		12,085,450	1,745,000	128,000	675,000	445,100	300,000		177,000	100,000	15,635,550

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		6,299,619	2,406,503	(171,804)	1,957,697	8,018	2,071,316	1,000,162	309,379	121,724
4	Total Direct Receipts & Other Sources ^a		12,066,700	1,660,500	300,000	772,500	477,500	25,000	27,500	187,000	1,200
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		12,066,700	1,660,500	300,000	772,500	477,500	25,000	27,500	187,000	1,200
12	Total Amount Available		18,366,319	4,067,003	128,196	2,730,197	485,518	2,096,316	1,027,662	496,379	122,924
13	Total Direct Disbursements & Other Uses ^b		12,065,450	2,045,000	128,000	675,000	445,100	300,000	0	177,000	100,000
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		12,065,450	2,045,000	128,000	675,000	445,100	300,000	0	177,000	100,000
21	ENDING CASH BALANCE ON HAND June 30, 2018 ⁷		6,300,869	2,022,003	196	2,055,197	40,418	1,796,316	1,027,662	319,379	22,924

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	
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)											
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100										
5	Designated Purposes Levies ¹¹		9,805,000	1,650,000		425,000	225,000		25,000	185,000	1,000	
6	Leasing Purposes Levy ¹²	1130										
7	Special Education Purposes Levy	1140	195,000									
8	FICA and Medicare Only Levies	1150					225,000					
9	Area Vocational Construction Purposes Levy	1160										
10	Summer School Purposes Levy	1170										
11	Other Tax Levies (Describe & Itemize)	1180										
12	Total Ad Valorem Taxes Levied by District		10,000,000	1,650,000	0	425,000	450,000	0	25,000	185,000	1,000	
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	90,000				25,000					
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290										
18	Total Payments in Lieu of Taxes		90,000	0	0	0	25,000	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										
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	15,000									
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		15,000									
41	TRANSPORTATION FEES	1400										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411										
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										

	A	B	C	D	E	F	G	H	I	J	K
1	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
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					0					
63	EARNINGS ON INVESTMENTS	1500									
64	Interest on Investments	1510	27 500	10 000		3 500	2 500	5 000	2 500	2 000	200
65	Gain or Loss on Sale of Investments	1520									
66	Total Earnings on Investments		27 500	10 000	0	3 500	2 500	5 000	2 500	2 000	200
67	FOOD SERVICE	1600									
68	Sales to Pupils - Lunch	1611	190 000								
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									
73	Other Food Service (Describe & Itemize)	1690									
74	Total Food Service		190 000								
75	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
76	Admissions - Athletic	1711									
77	Admissions - Other	1719									
78	Fees	1720	120 000								
79	Book Store Sales	1730									
80	Other District/School Activity Revenue (Describe & Itemize)	1790									
81	Total District/School Activity Income		120 000	0							
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	Other (Describe & Itemize)	1890									
92	Total Textbooks		0								
93	OTHER REVENUE FROM LOCAL SOURCES	1900									
94	Rentals	1910									
95	Contributions and Donations from Private Sources	1920									
96	Impact Fees from Municipal or County Governments	1930						20 000			
97	Services Provided Other Districts	1940									
98	Refund of Prior Years Expenditures	1950	75 000								
99	Payments of Surplus Moneys from TIF Districts	1960									
100	Drivers Education Fees	1970									
101	Proceeds from Vendors Contracts	1980									
102	School Facility Occupation Tax Proceeds	1983									
103	Payment from Other Districts	1991									

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											
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	2,500	500							
108	Total Other Revenue from Local Sources		77,500	500	0	0	0	20,000	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	10,520,000	1,660,500	0	428,500	477,500	25,000	27,500	187,000	1,200
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	0				
RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
115											
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	General State Aid (Section 18-8.05)	3001	601,000								
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		601,000	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID (3100-3000)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	30,000								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	143,000								
126	Special Education - Personnel	3110	314,000								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer (Individual)	3130									
129	Special Education - Summer School	3145	3,400								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		490,400	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									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		0				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				239,000					
152	Transportation - Special Education	3510				105,000					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		344,000	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
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	3000	490,700	0	0	344,000	0	0	0	0	0
173	Total Receipts/Revenues from State Sources		1,091,700	0	0	344,000	0	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)											
174											
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	85,000								
195	Special Milk Program	4215									
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		85,000								

	A	B	C	D	E	F	G	H	I	J	K
1	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)
202	TITLE I										
203	Title I - Low Income	4300	110,000								
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					0				
211	Total Title I		110,000	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				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600									
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through	4620	215,000								
221	Federal Special Education - IDEA Room & Board	4625									
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699					0				
224	Total Federal Special Education		215,000	0			0				
225	CTE - PERKINS										
226	CTE - Perkins-Title III E Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	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 - Debarment, 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 II - Technology - Formula	4860									
239	ARRA - Title II - 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									

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											
255	Other ARRA Funds - VII	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	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									
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	20,000								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	25,000								
271	Medicaid Matching Funds - Fee-For-Service Program	4992									
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		455,000	0	0	0	0	0	0	0	0
274	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	455,000	0	0	0	0	0	0	0	0
275	TOTAL DIRECT RECEIPTS/REVENUES		12,066,700	1,660,500	0	772,500	477,500	25,000	27,500	187,000	1,200

ESTIMATED DISBURSEMENTS/EXPENDITURES

	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											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	5,128,000	1,145,000	30,000	140,000	10,000	5,000			6,458,000
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	1,189,000	27,000	50,000	2,000	3,000				1,271,000
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250									0
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									0
14	Interscholastic Programs	1500	61,000	1,000	5,000	5,000	1,000	3,000			76,000
15	Summer School Programs	1600	55,000	750							55,750
16	Gifted Programs	1650	53,000	1,000		2,500		1,000			57,500
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800									0
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 Instruction ¹⁴	1000	6,486,000	1,174,750	85,000	149,500	14,000	9,000	0	0	7,918,250
34	SUPPORT SERVICES (ED)	2000									
35	Support Services - Pupil										
36	Attendance & Social Work Services	2110	162,000	2,500		4,000					164,500
37	Guidance Services	2120	66,000	1,000		8,000					71,000
38	Health Services	2130	132,000	4,200							144,200
39	Psychological Services	2140	120,000	1,750							121,750
40	Speech Pathology & Audiology Services	2150									0
41	Other Support Services - Pupils (Describe & Itemize)	2190	170,000	9,000	0	12,000	0	0	0	0	179,000
42	Total Support Services - Pupil	2100	650,000	18,450	0	12,000	0	0	0	0	680,450
43	Support Services - Instructional Staff										
44	Improvement of Instruction Services	2210	90,000	12,000	150,000	70,000					322,000
45	Educational Media Services	2220	185,000	6,000		13,000					204,000
46	Assessment & Testing	2230									0
47	Total Support Services - Instructional Staff	2200	275,000	18,000	150,000	83,000	0	0	0	0	526,000
48	Support Services - General Administration										
49	Board of Education Services	2310	100,000	10,000	100,000	1,000		7,500			108,500
50	Executive Administration Services	2320	100,000	9,750	300,000	1,000	2,000				413,000
51	Special Area Administration Services	2330									0
52	Tort Immunity Services	2360 - 2370									0
53	Total Support Services - General Administration	2300	100,000	10,000	400,000	2,000	0	9,500	0	0	521,500
54	Support Services - School Administration										
55	Office of the Principal Services	2410	545,000	52,000	1,000	50,000	25,000	7,500			680,500
56	Other Support Services - School Administration (Describe & Itemize)	2490	70,000	9,750	500						80,250
57	Total Support Services - School Administration	2400	615,000	61,750	1,500	50,000	25,000	7,500	0	0	760,750
58	Support Services - Business										
59	Direction of Business Support Services	2510	68,000	5,000	16,000	10,000					99,000
60	Fiscal Services	2520									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	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											
61	Operation & Maintenance of Plant Services	2540									0
62	Pupil Transportation Services	2550									0
63	Food Services	2560	130,000	28,000	1,500	155,000					314,500
64	Internal Services	2570									0
65	Total Support Services - Business	2500	198,000	33,000	17,500	165,000	0	0	0	0	413,500
66	Support Services - Central										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630									0
70	Staff Services	2640									0
71	Data Processing Services	2650	215,000	11,000	405,000	262,000	51,000	1,000			945,000
72	Total Support Services - Central	2600	215,000	11,000	405,000	262,000	51,000	1,000	0	0	945,000
73	Other Support Services (Describe & Itemize)	2900									
74	Total Support Services	2000	2,053,000	152,200	974,000	574,000	76,000	18,000	0	0	3,847,200
75	COMMUNITY SERVICES (ED)	3000									0
76	PAYMENTS TO OTHER DIST. & GOVT UNITS (ED)	4000									
77	Payments to Other Dist & Govt Units (In-State)	4110									0
78	Payments for Regular Programs	4120			75,000			225,000			300,000
79	Payments for Special Education Programs	4130									0
80	Payments for Adult/Continuing Education Programs	4140									0
81	Payments for CTE Programs	4170									0
82	Payments for Community College Programs	4180									0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4100									
84	Total Payments to Other Dist & Govt Units (In-State)	4100			75,000			225,000			300,000
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)	4200						0			0
92	Total Payments to Other Dist & Govt Units - Tuition (In State)	4310						0			0
93	Payments for Regular Programs - Transfers	4320									0
94	Payments for Special Education Programs - Transfers	4330									0
95	Payments for Adult/Continuing Ed Programs - Transfers	4340									0
96	Payments for CTE Programs - Transfers	4370									0
97	Payments for Community College Program - Transfers	4380									0
98	Payments for Other Programs - Transfers	4390									0
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4300			0			0			0
100	Total Payments to Other Dist & Govt Units-Transfers (In State)	4400			0			0			0
101	Payments to Other Dist & Govt Units (Out of State)	4000									0
102	Total Payments to Other Dist & Govt Units	5000			75,000			225,000			300,000
103	DEBT SERVICE (ED)										
104	Debt Service - Interest on Short-Term Debt	5110									0
105	Tax Anticipation Warrants	5120									0
106	Tax Anticipation Notes	5130									0
107	Corporate Personal Property Repl Tax Anticipated Notes	5140									0
108	State Aid Anticipation Certificates	5150									0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5100									0
110	Total Debt Service - Interest on Short-Term Debt	5200									0
111	Debt Service - Interest on Long-Term Debt	6000									0
112	Total Debt Service	6000									0
113	PROVISION FOR CONTINGENCIES (ED)										
114	Total Direct Disbursements/Expenditures		8,539,000	1,326,950	1,134,000	723,500	90,000	252,000	0	0	12,065,450
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,250

ESTIMATED DISBURSEMENTS/EXPENDITURES

	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											
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	425,000	95,000	475,000	700,000	50,000				1,745,000
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	425,000	95,000	475,000	700,000	50,000	0	0	0	1,745,000
128	Other Support Services (Describe & Itemize)	2000									0
129	Total Support Services	2000	425,000	95,000	475,000	700,000	50,000	0	0	0	1,745,000
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)										0
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
138	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
139	Total Payments to Other Dist & Govt Unit	4000			0						0
140	DEBT SERVICE (O&M)	5000									
141	Debt Service - Interest on Short-Term Debt										0
142	Tax Anticipation Warrants	5110									0
143	Tax Anticipation Notes	5120									0
144	Corporate Personal Prop Repd Tax Anticipation 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
148	Debt Service - Interest on Long-Term Debt	5200									0
149	Total Debt Service	5000									0
150	PROVISION FOR CONTINGENCIES (O&M)	6000									
151	Total Direct Disbursements/Expenditures		425,000	95,000	475,000	700,000	50,000	0	0	0	1,745,000
152	Excess (Deficiency) of Receipts/Revenues Over										
153	Disbursements/Expenditures										(84,500)
154	30 - DEBT SERVICE FUND (DS)										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
156	Payments to Other Dist & Govt Units (In-State)										0
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
161	DEBT SERVICE (DS)	5000									
162	Debt Service - Interest on Short-Term Debt										0
163	Tax Anticipation Warrants	5110									0
164	Tax Anticipation Notes	5120									0
165	Corporate Personal Prop Rep 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

ESTIMATED DISBURSEMENTS/EXPENDITURES

	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									0
170	Debt Service - Payments of Principal on Long-Term Debt ¹⁸ (Lease/Purchase Principal Retired)	5300									0
171	Debt Service Other (Describe & Itemize)	5400					128,000				128,000
172	Total Debt Service	5000			0		128,000				128,000
173	PROVISION FOR CONTINGENCIES (DS)	6000			0		128,000				128,000
174	Total Direct Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(128,000)
175											
176											
177	40 - TRANSPORTATION FUND (TR)										
178	SUPPORT SERVICES (TR)	2000									
179	Support Services - Pupils	2190									0
180	Other Support Services - Pupils (Describe & Itemize)										
181	Support Services - Business	2550			675,000						675,000
182	Pupil Transportation Services	2900									0
183	Other Support Services (Describe & Itemize)	2000	0	0	675,000	0	0	0	0	0	675,000
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
194	Total Payments to Other Dist & Govt Units (In-State)	4400									0
195	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4000			0						0
196	Total Payments to Other Dist & Govt Units	5000									0
197	DEBT SERVICE (TR)										
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
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 ¹⁸ (Lease/Purchase Principal Retired)	5400									0
207	Debt Service - Other (Describe and Itemize)	5000									0
208	Total Debt Service	8000			675,000	0	0	0	0	0	675,000
209	PROVISION FOR CONTINGENCIES (TR)										
210	Total Direct Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		0	0	675,000	0	0	0	0	0	675,000
211											97,500
212											
213	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
214	INSTRUCTION (MR/SS)	1000									92,000
215	Regular Program	1125		92,000							0
216	Pre-K Programs	1200		72,900							72,900
217	Special Education Programs (Functions 1200-1220)	1225									0
218	Special Education Programs Pre-K	1275									0
219	Remedial and Supplemental Programs K-12	1275									0
220	Remedial and Supplemental Programs Pre-K	1300									0
221	Adult/Continuing Education Programs										0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	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											
222	CTE Programs	1400									0
223	Interscholastic Programs	1500		2,750							2,750
224	Summer School Programs	1600		2,000							2,000
225	Gifted Programs	1650		850							850
226	Driver's Education Programs	1700									0
227	Bilingual Programs	1800									0
228	Truant Alternative & Optional Programs	1900									0
229	Total Instruction	1000		170,500							170,500
230	SUPPORT SERVICES (MIRVSS)	2000									
231	Support Services - Pupil										
232	Attendance & Social Work Services	2110		2,500							2,500
233	Guidance Services	2120		1,000							1,000
234	Health Services	2130		13,500							13,500
235	Psychological Services	2140		1,825							1,825
236	Speech Pathology & Audiology Services	2150									0
237	Other Support Services - Pupils (Describe & Itemize)	2190		34,000							34,000
238	Total Support Services - Pupil	2100		52,825							52,825
239	Support Services - Instructional Staff										
240	Improvement of Instruction Services	2210		2,250							2,250
241	Educational Media Services	2220		12,500							12,500
242	Assessment & Testing	2230									0
243	Total Support Services - Instructional Staff	2200		14,750							14,750
244	Support Services - General Administration										
245	Board of Education Services	2310									0
246	Executive Administration Services	2320		13,775							13,775
247	Special Area Administrative Services	2330									0
248	Claims Paid from Self Insurance Fund	2361									0
249	Workers' Compensation or Workers' Occupation Disease Act 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		13,775							13,775
258	Support Services - School Administration										
259	Office of the Principal Services	2410		34,000							34,000
260	Other Support Services - School Administration (Describe & Itemize)	2490		5,000							5,000
261	Total Support Services - School Administration	2400		39,000							39,000
262	Support Services - Business										
263	Direction of Business Support Services	2510									0
264	Fiscal Services	2520		16,750							16,750
265	Facilities Acquisition & Construction Services	2530									0
266	Operation & Maintenance of Plant Service	2540		75,000							75,000
267	Pupil Transportation Services	2550									0
268	Food Services	2560		25,000							25,000
269	Internal Services	2570									0
270	Total Support Services - Business	2500		116,750							116,750
271	Support Services - Central										
272	Direction of Central Support Services	2610									0
273	Planning, Research, Development & Evaluation Services	2620									0
274	Information Services	2630									0
275	Staff Services	2640									0
276	Data Processing Services	2660		37,500							37,500
277	Total Support Services - Central	2600		37,500							37,500

ESTIMATED DISBURSEMENTS/EXPENDITURES

	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
278	Other Support Services (Describe & Itemize)	2900									0
279	Total Support Services	2000		274,600							274,600
280	COMMUNITY SERVICES (MR/SS)	3000									0
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)	8000									0
287	Debt Service - Interest on Short-Term Debt										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	8000									0
294	PROVISION FOR CONTINGENCIES (MR/SS)	8000									0
295	Total Direct Disbursements/Expenditures			445,100							445,100
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										32,400
297											
298	60 - CAPITAL PROJECTS (CP)										
299	SUPPORT SERVICES (CP)	2000									
300	Support Services - Business										
301	Facilities Acquisition & Construction Services	2530			150,000						300,000
302	Other Support Services (Describe & Itemize)	2600									0
303	Total Support Services	2000	0	0	150,000	0	150,000	0	0	0	300,000
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
305	Payments to Other Dist & Govt Units (In-State)										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
311	PROVISION FOR CONTINGENCIES (CP)	6000									0
312	Total Direct Disbursements/Expenditures		0	0	150,000	0	150,000	0	0	0	300,000
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(275,000)
314											
315	70 WORKING CASH FUND (WC)										
316											
317	80 - TORT FUND (TF)										
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			80,000						80,000
321	Unemployment Insurance Payments	2363			55,000						55,000
322	Insurance Payments (regular or self-insurance)	2364			42,000						42,000
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	177,000	0	0	0	0	0	177,000

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Numbers Only)	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
2	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
331	Payments for Regular Programs	4110									0
332	Payments for Special Education Programs	4120									0
333	Total Payments to Other Dist & Govt Units	4000						0			0
334	DEBT SERVICE (TF)	5000									
335	Debt Service - Interest on Short-Term Debt	5110									0
336	Tax Anticipation Warrants	5130									0
337	Corporate Personal Property Replacement Tax Anticipation Notes	5150									0
338	Other Interest or Short Term Debt (Describe & Itemize)	5000						0			0
339	Total Debt Service	5000						0			0
340	PROVISION FOR CONTINGENCIES (TF)	6000									
341	Total Direct Disbursements/Expenditures	6000	0	0	177,000	0	0	0	0	0	177,000
342	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										10,000
343											10,000
90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
345	SUPPORT SERVICES (FP&S)	2000									
346	Support Services - Business	2530				100,000					100,000
347	Facilities Acquisition & Construction Services	2540									0
348	Operation & Maintenance of Plant Service	2500	0	0	0	0	100,000	0	0		100,000
349	Total Support Services - Business	2000	0	0	0	0	100,000	0	0		100,000
350	Other Support Services (Describe & Itemize)	2800									0
351	Total Support Services	2000	0	0	0	0	100,000	0	0		100,000
352	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
353	Payments to Regular Programs	4110									0
354	Payments to Special Education Programs	4120									0
355	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
356	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
357	DEBT SERVICE (FP&S)	5000									
358	Debt Service - Interest on Short-Term Debt	5110									0
359	Tax Anticipation Warrants	5150									0
360	Other Interest on Short-Term Debt (Describe & Itemize)	5100						0			0
361	Total Debt Service - Interest on Short-Term Debt	5000						0			0
362	Debt Service - Interest on Long-Term Debt	5300									0
363	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	5000									0
364	Total Debt Service	5000						0			0
365	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									
366	Total Direct Disbursements/Expenditures	6000	0	0	0	0	100,000	0	0	0	100,000
367	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(98,600)
368											(98,600)

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

- 1.
- 2.
- 3.
- 4.

	A	B	C	D	E	F
DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only						
1	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
2						
3	Direct Revenues	12,066,700	1,660,500	772,500	27,500	14,527,200
4	Direct Expenditures	12,065,450	1,745,000	675,000		14,485,450
5	Difference	1,250	(84,500)	97,500	27,500	41,750
6	Estimated Fund Balance - June 30, 2018	6,300,869	2,022,003	2,055,197	1,027,662	11,405,731
7	Balanced budget, no deficit reduction plan is required.					
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
DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2017-2018							
1	2	3	4	5	6	7	8
		District Number	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
1	44063002003		6,299,619	2,406,503	1,957,697	1,000,162	11,663,981
2							
3							
4							
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		10,520,000	1,660,500	428,500	27,500	12,636,500
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0
11	STATE SOURCES	3000	1,091,700	0	344,000	0	1,435,700
12	FEDERAL SOURCES	4000	455,000	0	0	0	455,000
13	Total Receipts/Revenues		12,066,700	1,660,500	772,500	27,500	14,527,200
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	7,918,250				7,918,250
16	SUPPORT SERVICES	2000	3,847,200	1,745,000	675,000		6,267,200
17	COMMUNITY SERVICES	3000	0	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	300,000	0	0	0	300,000
19	DEBT SERVICES	5000	0	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0
21	Total Disbursements/Expenditures		12,065,450	1,745,000	675,000		14,485,450
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		1,250	(84,500)	97,500	27,500	41,750
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	300,000	0	0	300,000
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	(300,000)	0	0	(300,000)
27	ESTIMATED ENDING FUND BALANCE		6,300,869	2,022,003	2,055,197	1,027,662	11,405,731

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1							
2							
3		44063002003					
4		District Number					
5							
6							
ESTIMATED BUDGET FY2018-2019							
7		ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)	6,300,869	2,022,003	2,055,197	1,027,662	11,405,731
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
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
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
27		ESTIMATED ENDING FUND BALANCE	6,300,869	2,022,003	2,055,197	1,027,662	11,405,731

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1							
2							
3							
4	44063002003						
5	District Number						
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		6,300,869	2,022,003	2,055,197	1,027,662	11,405,731
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		6,300,869	2,022,003	2,055,197	1,027,662	11,405,731

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
ESTIMATED BUDGET FY2020-2021							
1							
2							
3	44063002003						
4	District Number						
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		6,300,869	2,022,003	2,055,197	1,027,662	11,405,731
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		6,300,869	2,022,003	2,055,197	1,027,662	11,405,731

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
1						
2						
3	44063002003					
4	District Number					
5						
6						
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		11,663,981	11,405,731	11,405,731	11,405,731
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	12,636,500	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	1,435,700	0	0	0
12	FEDERAL SOURCES	4000	455,000	0	0	0
13	Total Receipts/Revenues		14,527,200	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	7,918,250	0	0	0
16	SUPPORT SERVICES	2000	6,267,200	0	0	0
17	COMMUNITY SERVICES	3000	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	300,000	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		14,485,450	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		41,750	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		300,000	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(300,000)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		11,405,731	11,405,731	11,405,731	11,405,731

SUMMARY
BUDGET ADDENDUM - DEFICIT REDUCTION PLAN
ESTIMATED BUDGET
Date of Adoption: (Enter as MM/DD/YY)

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

Nippersink School District 2 44063002003

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)		School District Name: RCDT Number:	Nippersink School District 2 44-063-0020-03				
Description (Enter Whole Numbers Only)	Funct #	Estimated Actual Expenditures, Fiscal Year 2017			Budgeted Expenditures, Fiscal Year 2018		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320			0	413,000		413,000
2. Special Area Administration Services	2330			0	0		0
3. Other Support Services - School Administration	2490			0	80,250		80,250
4. Direction of Business Support Services	2510			0	0	0	0
5. Internal Services	2570			0	0		0
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
8. Totals		0	0	0	493,250	0	493,250
9. Estimated Percent Increase (Decrease) for FY2018 (Budgeted) over FY2017 (Actual)							Enter Actual Data!

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.
- 3^a 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?	Congratulations! You have a balanced budget.
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.	PLEASE CHECK AN ACCOUNTING BASIS.
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)	Check Error
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 - 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