

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

☒ Cash
☐ Accrual

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

Balanced budget, no deficit reduction plan
is required.

Date of Amended Budget:

(MM/DD/YY)

District Name:

Northbrook School District 27

District RCDT No:

05-016-0270-02

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

Budget of Northbrook School District 27, County of Cook, State of Illinois, for the Fiscal Year beginning July 1, 2018 and ending June 30, 2019.

WHEREAS the Board of Education of Northbrook School District 27, County of Cook, 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 6 day of September, 2018, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

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

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be beginning July 1, 2018 and ending June 30, 2019.

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 27 day of September, 2018 by a roll call vote of 6 Yeas, and 2 Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Helen McCreath	
Frank J. ...	
Melissa Conland	
James ...	

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.

** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.

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

A		B	C	D	E	F	G	H	I	J	K	L
Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.		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	
Description: Enter Whole Numbers Only												
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2018 ¹											
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	23,483,746	1,962,583	0	460,509	746,487	0	20,103	0	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT	2000										
7	TO ANOTHER DISTRICT		0									
7	STATE SOURCES	3000	2,500	784,500	0	160,000	0	0	0	0	0	
8	FEDERAL SOURCES	4000	299,195	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		23,785,441	2,747,083	0	620,509	746,487	0	20,103	0	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	10,655,032									
11	Total Receipts/Revenues		34,440,473	2,747,083	0	620,509	746,487	0	20,103	0	0	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	16,278,655				348,730					
14	SUPPORT SERVICES	2000	5,875,429	2,747,083		620,509	385,631	0		0	0	
15	COMMUNITY SERVICES	3000	63,041	0		0	12,126					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,588,419	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	0	0	0	0		0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		23,805,544	2,747,083	0	620,509	746,487	0		0	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	10,655,032	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		34,460,576	2,747,083	0	620,509	746,487	0		0	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(20,103)	0	0	0	0	0	20,103	0	0	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120										
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				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		0	0	0	0	0	0	0	0	0	0

1	A		B	C	D	E	F	G	H	I	J	K	L
	Description: Enter Whole Numbers Only												
2	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.												
47	OTHER USES OF FUNDS (8000)												
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)												
50	Abolishment or Abatement of the Working Cash Fund ¹⁶												
51	Transfer of Working Cash Fund Interest												
52	Transfer Among Funds												
53	Transfer of Interest ⁶												
54	Transfer from Capital Projects Fund to O&M Fund												
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund and Int												
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a}												
57	Proceeds to Debt Service Fund												
58	Taxes Pledged to Pay Principal on Capital Leases												
59	Grants/Reimbursements Pledged to Pay Principal on Capital Leases												
60	Other Revenues Pledged to Pay Principal on Capital Leases												
61	Fund Balance Transfers Pledged to Pay Principal on Capital Leases												
62	Taxes Pledged to Pay Interest on Capital Leases												
63	Grants/Reimbursements Pledged to Pay Interest on Capital Leases												
64	Other Revenues Pledged to Pay Interest on Capital Leases												
65	Fund Balance Transfers Pledged to Pay Interest on Capital Leases												
66	Taxes Pledged to Pay Principal on Revenue Bonds												
67	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds												
68	Other Revenues Pledged to Pay Principal on Revenue Bonds												
69	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds												
70	Taxes Pledged to Pay Interest on Revenue Bonds												
71	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds												
72	Other Revenues Pledged to Pay Interest on Revenue Bonds												
73	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds												
74	Taxes Transferred to Pay for Capital Projects												
75	Grants/Reimbursements Pledged to Pay for Capital Projects												
76	Other Revenues Pledged to Pay for Capital Projects												
77	Fund Balance Transfers Pledged to Pay for Capital Projects												
78	Transfer to Debt Service Fund to Pay Principal on ISBE Loans												
79	Other Uses Not Classified Elsewhere												
80	Total Other Uses of Funds ⁹												
81	Total Other Sources/Uses of Fund												
82	ESTIMATED ENDING FUND BALANCE June 30, 2019												
83													
84	SUMMARY OF EXPENDITURES (by Major Object)												
85													
86	Object Name												
87	Salaries												
88	Employee Benefits												
89	Purchased Services												
90	Supplies & Materials												
91	Capital Outlay												
92	Other Objects												
93	Non-Capitalized Equipment												
94	Termination Benefits												
95	Total Expenditures												

SUMMARY OF CASH TRANSACTIONS

A		B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only		Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	BEGINNING CASH BALANCE ON HAND July 1, 2018 ⁷		9,835,481	6,286,776	0	113,895	684,222	0	3,599,571	0	0
3	Total Direct Receipts & Other Sources ⁸		23,785,441	2,747,083	0	620,509	746,487	0	20,103	0	0
4	OTHER RECEIPTS										
5	Interfund Loans Payable (Loans from Other Funds)	411									
6	Interfund Loans Receivable (Repayment of Loans)	141									
7	Notes and Warrants Payable	433									
8	Other Current Assets	199									
9	Total Other Receipts		0	0	0	0	0	0	0	0	0
10	Total Direct Receipts, Other Sources, & Other Receipts		23,785,441	2,747,083	0	620,509	746,487	0	20,103	0	0
11	Total Amount Available		33,620,922	9,033,859	0	734,404	1,430,709	0	3,619,674	0	0
12	Total Direct Disbursements & Other Uses ⁹		23,805,544	2,747,083	0	620,509	746,487	0	0	0	0
13	OTHER DISBURSEMENTS										
14	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
15	Interfund Loans Payable (Repayment of Loans)	411									
16	Notes and Warrants Payable	433									
17	Other Current Liabilities	499									
18	Total Other Disbursements		0	0	0	0	0	0	0	0	0
19	Total Direct Disbursements, Other Uses, & Other Disbursements		23,805,544	2,747,083	0	620,509	746,487	0	0	0	0
20	ENDING CASH BALANCE ON HAND June 30, 2019 ⁷		9,815,378	6,286,776	0	113,895	684,222	0	3,619,674	0	0
21											

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
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)											
1	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
2	Designated Purposes Levies ¹¹ (1110-1120)	-	23,098,246	1,649,583	0	440,509	146,312	0	103	0	0
3	Leasing Purposes Levy ¹²	1130									
4	Special Education Purposes Levy	1140									
5	FICA and Medicare Only Levies	1150					580,175				
6	Area Vocational Construction Purposes Levy	1160									
7	Summer School Purposes Levy	1170									
8	Other Tax Levies (Describe & Itemize)	1190									
9	Total Ad Valorem Taxes Levied by District		23,098,246	1,649,583	0	440,509	726,487	0	103	0	0
10	PAYMENTS IN LIEU OF TAXES	1200									
11	Mobile Home Privilege Tax	1210									
12	Payments from Local Housing Authority	1220									
13	Corporate Personal Property Replacement Taxes ¹³	1230		267,000			15,000				
14	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
15	Total Payments in Lieu of Taxes		0	267,000	0	0	15,000	0	0	0	0
16	TUITION	1300									
17	Regular Tuition from Pupils or Parents (In State)	1311									
18	Regular Tuition from Other Districts (In State)	1312									
19	Regular Tuition from Other Sources (In State)	1313									
20	Regular Tuition from Other Sources (Out of State)	1314									
21	Summer School Tuition from Pupils or Parents (In State)	1321	2,000								
22	Summer School Tuition from Other Districts (In State)	1322									
23	Summer School Tuition from Other Sources (In State)	1323									
24	Summer School Tuition from Other Sources (Out of State)	1324									
25	CTE Tuition from Pupils or Parents (In State)	1331									
26	CTE Tuition from Other Districts (In State)	1332									
27	CTE Tuition from Other Sources (In State)	1333									
28	CTE Tuition from Other Sources (Out of State)	1334									
29	Special Education Tuition from Pupils or Parents (In State)	1341									
30	Special Education Tuition from Other Districts (In State)	1342									
31	Special Education Tuition from Other Sources (In State)	1343									
32	Special Education Tuition from Other Sources (Out of State)	1344									
33	Adult Tuition from Pupils or Parents (In State)	1351									
34	Adult Tuition from Other Districts (In State)	1352									
35	Adult Tuition from Other Sources (In State)	1353									
36	Adult Tuition from Other Sources (Out of State)	1354									
37	Total Tuition		2,000								
38	TRANSPORTATION FEES	1400									
39	Regular Transportation Fees from Pupils or Parents (In State)	1411									
40	Regular Transportation Fees from Other Districts (In State)	1412									
41	Regular Transportation Fees from Other Sources (In State)	1413									
42	Regular Transportation Fees from Co-curricular Activities (In State)	1415				15,000					
43	Regular Transportation Fees from Other Sources (Out of State)	1416									
44	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
45	Summer School Transportation Fees from Other Districts (In State)	1422									
46	Summer School Transportation Fees from Other Sources (In State)	1423									
47	Summer School Transportation Fees from Other Sources (Out of State)	1424									
48	CTE Transportation Fees from Pupils or Parents (In State)	1431									
49	CTE Transportation Fees from Other Districts (In State)	1432									
50	CTE Transportation Fees from Other Sources (In State)	1433									
51	CTE Transportation Fees from Other Sources (Out of State)	1434									
52	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
53	Special Education Transportation Fees from Other Districts (In State)	1442									
54	Special Education Transportation Fees from Other Sources (In State)	1443									
55	Special Education Transportation Fees from Other Sources (Out of State)	1444									
56	Adult Transportation Fees from Pupils or Parents (In State)	1451									
57	Adult Transportation Fees from Other Districts (In State)	1452									
58	Adult Transportation Fees from Other Sources (In State)	1453									

	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													
62	Adult Transportation Fees from Other Sources (Out of State)		1454										
63	Total Transportation Fees						15,000						
64	EARNINGS ON INVESTMENTS		1500										
65	Interest on Investments		1510	230,000	30,000		5,000	5,000		20,000			
66	Gain or Loss on Sale of Investments		1520										
67	Total Earnings on Investments			230,000	30,000	0	5,000	5,000	0	20,000	0	0	
68	FOOD SERVICE		1600										
69	Sales to Pupils - Lunch		1611										
70	Sales to Pupils - Breakfast		1612										
71	Sales to Pupils - A la Carte		1613										
72	Sales to Pupils - Other (Describe & Itemize)		1614	3,500									
73	Sales to Adults		1620										
74	Other Food Service (Describe & Itemize)		1690										
75	Total Food Service			3,500									
76	DISTRICT/SCHOOL ACTIVITY INCOME		1700										
77	Admissions - Athletic		1711										
78	Admissions - Other		1719										
79	Fees		1720	80,000									
80	Book Store Sales		1730										
81	Other District/School Activity Revenue (Describe & Itemize)		1790										
82	Total District/School Activity Income			80,000	0								
83	TEXTBOOK INCOME		1800										
84	Rentals - Regular Textbooks		1811	64,000									
85	Rentals - Summer School Textbooks		1812										
86	Rentals - Adult/Continuing Education Textbooks		1813										
87	Rentals - Other (Describe)		1819										
88	Sales - Regular Textbooks		1821										
89	Sales - Summer School Textbooks		1822										
90	Sales - Adult/Continuing Education Textbooks		1823										
91	Sales - Other (Describe & Itemize)		1829										
92	Other (Describe & Itemize)		1890										
93	Total Textbooks			64,000									
94	OTHER REVENUE FROM LOCAL SOURCES		1900										
95	Rentals		1910		7,000								
96	Contributions and Donations from Private Sources		1920	5,000									
97	Impact Fees from Municipal or County Governments		1930										
98	Services Provided Other Districts		1940										
99	Refund of Prior Years' Expenditures		1950	500	8,500								
100	Payments of Surplus Moneys from TIF Districts		1960										
101	Drivers' Education Fees		1970										
102	Proceeds from Vendors' Contracts		1980										
103	School Facility Occupation Tax Proceeds		1983										
104	Payment from Other Districts		1991										
105	Sale of Vocational Projects		1992										

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											
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	500	500							
108	Total Other Revenue from Local Sources		6,000	16,000	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	23,483,746	1,962,583	0	460,509	746,487	0	20,103	0	0
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
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				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	Evidence Based Funding Formula (Section 18-8.15)	3001		784,500							
118	Reorganization Incentives (Accounts 3005-3021)	3005									
119	Fast Growth District Grants	3030									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		0	784,500	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID (3100-3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	2,000								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105									
126	Special Education - Personnel	3110									
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		2,000	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									
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									
152	Transportation - Special Education	3510				160,000					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		160,000	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Chicago General Education Block Grant	3766									

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											
160	Chicago Educational Services Block Grant	3767									
161	School Safety & Educational Improvement Block Grant	3775									
162	Technology - Technology for Success	3780									
163	State Charter Schools	3815									
164	Extended Learning Opportunities - Summer Bridges	3825									
165	Infrastructure Improvements - Planning/Construction	3920									
166	School Infrastructure - Maintenance Projects	3925									
167	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	500								
168	Total Restricted Grants-In-Aid		2,500	0	0	160,000	0	0	0	0	0
169	Total Receipts/Revenues from State Sources	3000	2,500	784,500	0	160,000	0	0	0	0	0
170	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
171	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
172	Federal Impact Aid	4001									
173	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
174	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
175	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
176	Head Start	4045									
177	Construction (Impact Aid)	4050									
178	MAGNET	4060									
179	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
180	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0	0	0	0	0	0	0	0
181	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
182	TITLE V										
183	Title V - Flexibility and Accountability	4100									
184	Title V - SEA Projects	4105									
185	Title V - Rural Education Initiative (REI)	4107									
186	Title V - Other (Describe & Itemize)	4199									
187	Total Title V		0	0	0	0	0	0	0	0	0
188	FOOD SERVICE										
189	Breakfast Start-Up Expansion	4200									
190	National School Lunch Program	4210									
191	Special Milk Program	4215	10,000								
192	School Breakfast Program	4220									
193	Summer Food Service Admin/Program	4225									
194	Child and Adult Care Food Program	4226									
195	Fresh Fruit and Vegetables	4240									
196	Food Service - Other (Describe & Itemize)	4299									
197	Total Food Service		10,000				0				
198	TITLE I										
199	Title I - Low Income	4300									
200	Title I - Low Income - Neglected, Private	4305									

	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											
201	Title I - Migrant Education	4340									
202	Title I - Other (Describe & Itemize)	4399									
203	Total Title I		0	0			0				
204	TITLE IV										
205	Title IV - Student Support & Academic Enrichment Grant	4400									
206	Title IV - 21st Century	4421									
207	Title IV - Other (Describe & Itemize)	4499									
208	Total Title IV		0	0			0				
209	FEDERAL - SPECIAL EDUCATION										
210	Federal Special Education - Preschool Flow-Through	4600	4,235								
211	Federal Special Education - Preschool Discretionary	4605									
212	Federal Special Education - IDEA Flow Through	4620	274,960								
213	Federal Special Education - IDEA Room & Board	4625									
214	Federal Special Education - IDEA Discretionary	4630									
215	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
216	Total Federal Special Education		279,195	0			0				
217	CTE - PERKINS										
218	CTE - Perkins Title III Tech Prep	4770									
219	CTE - Other (Describe & Itemize)	4799									
220	Total CTE - Perkins		0	0			0				
221	Federal - Adult Education	4810									
222	ARRA - General State Aid - Education Stabilization	4850									
223	ARRA - Title I - Low Income	4851									
224	ARRA - Title I - Neglected, Private	4852									
225	ARRA - Title I - Delinquent, Private	4853									
226	ARRA - Title I - School Improvement (Part A)	4854									
227	ARRA - Title I - School Improvement (Section 1003g)	4855									
228	ARRA - IDEA - Part B - Preschool	4856									
229	ARRA - IDEA - Part B - Flow-Through	4857									
230	ARRA - Title II - Technology - Formula	4860									
231	ARRA - Title II - Technology - Competitive	4861									
232	ARRA - McKinney - Vento Homeless Education	4862									
233	ARRA - Child Nutrition Equipment Assistance	4863									
234	Impact Aid Formula Grants	4864									
235	Impact Aid Competitive Grants	4865									
236	Qualified Zone Academy Bond Tax Credits	4866									
237	Qualified School Construction Bond Credits	4867									
238	Build America Bond Tax Credits	4868									
239	Build America Bond Interest Reimbursement	4869									
240	ARRA - General State Aid - Other Government Services Stabilization	4870									
241	Other ARRA Funds - I	4871									
242	Other ARRA Funds - II	4872									
243	Other ARRA Funds - IV	4873									
244	Other ARRA Funds - V	4874									
245	ARRA - Early Childhood	4875									
246	Other ARRA Funds - VII	4876									
247	Other ARRA Funds - VIII	4877									
248	Other ARRA Funds - IX	4878									
249	Other ARRA Funds - X	4879									
250	Other ARRA Funds - Ed Job Fund Program	4880									
251	Total Stimulus Programs		0	0	0	0	0	0		0	0

ESTIMATED RECEIPTS/REVENUES

	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	Race to the Top Program	4901									
252	Race to the Top - Preschool Expansion Grant	4902									
253	Title III - Instruction for English Learners & Immigrant Students	4905									
254	Title III - English Language Acquisition	4909									
255	McKinney Education for Homeless Children	4920									
256	Title II - Eisenhower - Professional Development Formula	4930									
257	Title II - Teacher Quality	4932									
258	Federal Charter Schools	4960									
259	State Assessment Grants	4981									
260	Grant for State Assessments and Related Activities	4982									
261	Medicaid Matching Funds - Administrative Outreach	4991									
262	Medicaid Matching Funds - Fee-For-Service Program	4992	10,000								
263	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999									
264											
265	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		295,195	0	0	0	0	0	0	0	0
266	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	295,195	0	0	0	0	0	0	0	0
267	TOTAL DIRECT RECEIPTS/REVENUES		23,785,441	2,747,083	0	620,509	746,487	0	20,103	0	0

A												
Description: Enter Whole Numbers Only			B	C	D	E	F	G	H	I	J	K
			Funct #	(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
10 - EDUCATIONAL FUND (ED)												
INSTRUCTION (ED)			1000									
Regular Programs			1100	10,933,795	2,195,386	17,100	1,079,121	554,000		25,000		14,804,402
Tuition Payment to Charter Schools			1115									0
Pre-K Programs			1125									0
Special Education Programs (Functions 1200 - 1220)			1200	1,334,191	32,372	1,500	14,200					1,382,263
Special Education Programs Pre-K			1225									0
Remedial and Supplemental Programs K-12			1250									0
Remedial and Supplemental Programs Pre-K			1275									0
Adult/Continuing Education Programs			1300									0
CTE Programs			1400									0
Interscholastic Programs			1500			4,500						4,500
Summer School Programs			1600	10,000	150		500					10,650
Gifted Programs			1650	73,733	1,107		2,000					76,840
Driver's Education Programs			1700									0
Bilingual Programs			1800									0
Truant Alternative & Optional Programs			1900									0
Pre-K Programs - Private Tuition			1910									0
Regular K-12 Programs Private Tuition			1911									0
Special Education Programs K-12 Private Tuition			1912									0
Special Education Programs Pre-K Tuition			1913									0
Remedial/Supplemental Programs K-12 Private Tuition			1914									0
Remedial/Supplemental Programs Pre-K Private Tuition			1915									0
Adult/Continuing Education Programs Private Tuition			1916									0
CTE Programs Private Tuition			1917									0
Interscholastic Programs Private Tuition			1918									0
Summer School Programs Private Tuition			1919									0
Gifted Programs Private Tuition			1920									0
Bilingual Programs Private Tuition			1921									0
Truants Alternative/Opt Ed Programs Private Tuition			1922									0
Total Instruction ⁴			1000	12,351,719	2,229,015	23,100	1,095,821	554,000	0	25,000	0	16,278,655
SUPPORT SERVICES (ED)												
Support Services - Pupil			2100									
Attendance & Social Work Services			2110	363,309	5,451		3,000					371,760
Guidance Services			2120	98,954	1,485		30,000					130,439
Health Services			2130	254,385	1,777	500	5,250					261,912
Psychological Services			2140	329,823	4,948		6,000					340,771
Speech Pathology & Audiology Services			2150	550,413	19,381		3,750					573,544
Other Support Services - Pupils (Describe & Itemize)			2190	409,000	6,135		500					415,635
Total Support Services - Pupil			2100	2,005,884	39,177	500	48,500	0	0	0	0	2,094,061
Support Services - Instructional Staff												
Improvement of Instruction Services			2210	890,939	129,548	52,000	31,000					1,103,487
Educational Media Services			2220	271,589	4,075		78,700					354,364
Assessment & Testing			2230			9,000						9,000
Total Support Services - Instructional Staff			2200	1,162,528	133,623	61,000	109,700	0	0	0	0	1,466,851
Support Services - General Administration												
Board of Education Services			2310			299,217						299,217
Executive Administration Services			2320	714,060	62,440	9,800	16,000					802,300
Special Area Administration Services			2330									0
Tort Immunity Services			2360 - 2370									0
Total Support Services - General Administration			2300	714,060	62,440	309,017	16,000	0	0	0	0	1,101,517
Support Services - School Administration												
Office of the Principal Services			2410	792,408	76,900		14,000					883,308
Other Support Services - School Administration (Describe & Itemize)			2490									0
Total Support Services - School Administration			2400	792,408	76,900	0	14,000	0	0	0	0	883,308

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
2											
58	Support Services - Business	2500									0
59	Direction of Business Support Services	2510									0
60	Fiscal Services	2520			77,692						77,692
61	Operation & Maintenance of Plant Services	2530			12,000						12,000
62	Pupil Transportation Services	2540									0
63	Food Services	2560				15,000					15,000
64	Internal Services	2570									0
65	Total Support Services - Business	2500	0	0	89,692	15,000	0	0	0	0	104,692
66	Support Services - Central	2600									
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630									0
70	Staff Services	2640									0
71	Data Processing Services	2660			225,000						225,000
72	Total Support Services - Central	2600	0	0	225,000	0	0	0	0	0	225,000
73	Other Support Services (Describe & Itemize)	2900									0
74	Total Support Services	2000	4,674,880	312,140	685,209	203,200	0	0	0	0	5,875,429
75	COMMUNITY SERVICES (ED)	3000	55,000			8,041					63,041
76	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
77	Payments to Other Dist & Govt Units (In-State)	4100									
78	Payments for Regular Programs	4110									0
79	Payments for Special Education Programs	4120			38,419			1,550,000			1,588,419
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
84	Total Payments to Other Dist & Govt Units (In-State)	4100			38,419			1,550,000			1,588,419
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
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			38,419			1,550,000			1,588,419
103	DEBT SERVICE (ED)	5000									
104	Debt Service - Interest on Short-Term Debt	5100									0
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
110	Total Debt Service - Interest on Short-Term Debt	5100						0			0
111	Debt Service - Interest on Long-Term Debt	5200									0
112	Total Debt Service	5000						0			0

	A	B	C	D	E	F	G	H	I	J	K
	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											
113	PROVISION FOR CONTINGENCIES (ED)	6000									0
114	Total Direct Disbursements/Expenditures		17,081,599	2,541,155	746,728	1,307,062	554,000	1,550,000	25,000	0	23,805,544
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(20,103)
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)	2000									
119	Support Services - Pupil	2100									0
120	Other Support Services - Pupil (Describe & Itemize)	2190									
121	Support Services - Business	2500									0
122	Direction of Business Support Services	2510									
123	Facilities Acquisition & Construction Services	2530			40,000						40,000
124	Operation & Maintenance of Plant Services	2540	771,093	133,310	1,233,680	509,000	60,000				2,707,083
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	771,093	133,310	1,273,680	509,000	60,000	0	0	0	2,747,083
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	771,093	133,310	1,273,680	509,000	60,000	0	0	0	2,747,083
130	COMMUNITY SERVICES (O&M)	3000									0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
132	Payments to Other Dist & Govt Units (In-State)	4100									
133	Payments for Regular Programs	4110									0
134	Payments for Special Education Programs	4120									0
135	Payments for CTE Program	4140									0
136	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0
137	Total Payments to Other Dist & Govt Units (In-State)	4100									0
138	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
139	Total Payments to Other Dist & Govt Unit	4000			0			0			0
140	DEBT SERVICE (O&M)	5000									
141	Debt Service - Interest on Short-Term Debt	5100									0
142	Tax Anticipation Warrants	5110									0
143	Tax Anticipation Notes	5120									0
144	Corporate Personal Prop Tax Anticipated Notes	5130									0
145	State Aid Anticipation Certificates	5140									0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0
148	Debt Service - Interest on Long-Term Debt	5200									0
149	Total Debt Service	5000						0			0
150	PROVISION FOR CONTINGENCIES (O&M)										0
151	Total Direct Disbursements/Expenditures		771,093	133,310	1,273,680	509,000	60,000	0	0	0	2,747,083
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
154	30 - DEBT SERVICE FUND (DS)										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
156	Payments to Other Dist & Govt Units (In-State)	4100									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			0
161	DEBT SERVICE (DS)	5000									
162	Debt Service - Interest on Short-Term Debt	5100									0
163	Tax Anticipation Warrants	5110									0
164	Tax Anticipation Notes	5120									0

1	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
2											
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
169	Debt Service - Interest on Long-Term Debt	5200									0
170	Debt Service - Payments of Principal on Long-Term Debt ¹⁵										0
171	Principal Retired	5300									0
172	Debt Service Other (Describe & Itemize)	5400									0
173	Total Debt Service	5000			0			0			0
174	PROVISION FOR CONTINGENCIES (DS)	6000									0
175	Total Direct Disbursements/Expenditures				0			0			0
176	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
177	40 - TRANSPORTATION FUND (TR)										
178	SUPPORT SERVICES (TR)	2000									
179	Support Services - Pupils	2100									
180	Other Support Services - Pupils (Describe & Itemize)	2190									0
181	Support Services - Business										
182	Pupil Transportation Services	2550									
183	Other Support Services (Describe & Itemize)	2900			620,509						620,509
184	Total Support Services	2000	0	0	620,509	0	0	0	0	0	620,509
185	COMMUNITY SERVICES (TR)	3000									0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
187	Payments to Other Dist & Govt Units (In-State)	4100									
188	Payments for Regular Program	4110									0
189	Payments for Special Education Programs	4120									0
190	Payments for Adult/Continuing Education Programs	4130									0
191	Payments for CTE Programs	4140									0
192	Payments for Community College Programs	4170									0
193	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
194	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
195	Payments to Other Dist & Govt Units (Out-of-State)	(Describe & Itemize)									0
196	Total Payments to Other Dist & Govt Units	4000			0			0			0
197	DEBT SERVICE (TR)	5000									
198	Debt Service - Interest on Short-Term Debt	5100									0
199	Tax Anticipation Warrants	5110									0
200	Tax Anticipation Notes	5120									0
201	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
202	State Aid Anticipation Certificates	5140									0
203	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
204	Total Debt Service - Interest On Short-Term Debt	5100						0			0
205	Debt Service - Interest on Long-Term Debt	5200									0
206	Debt Service - Payments of Principal on Long-Term Debt ¹⁶ (Lease/Purchase)	5300									0
207	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)										620,509
211	Total Direct Disbursements/Expenditures		0	0	620,509	0	0	0	0	0	620,509
212	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										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											
213	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
214	INSTRUCTION (MR/SS)	1000		316,476							316,476
215	Regular Program	1100									0
216	Pre-K Programs	1125									0
217	Special Education Programs (Functions 1200-1220)	1200		31,040							31,040
218	Special Education Programs Pre-K	1225									0
219	Remedial and Supplemental Programs K-12	1250									0
220	Remedial and Supplemental Programs Pre-K	1275									0
221	Adult/Continuing Education Programs	1300									0
222	CTE Programs	1400									0
223	Interscholastic Programs	1500									0
224	Summer School Programs	1600		145							145
225	Gifted Programs	1650		1,069							1,069
226	Driver's Education Programs	1700									0
227	Bilingual Programs	1800									0
228	Traut Alternative & Optional Programs	1900									0
229	Total Instruction	1000		348,730							348,730
230	SUPPORT SERVICES (MR/SS)	2000									
231	Support Services - Pupil	2100									
232	Attendance & Social Work Services	2110		5,268							5,268
233	Guidance Services	2120		1,435							1,435
234	Health Services	2130		25,920							25,920
235	Psychological Services	2140		4,783							4,783
236	Speech Pathology & Audiology Services	2150		7,981							7,981
237	Other Support Services - Pupils (Describe & Itemize)	2190		5,931							5,931
238	Total Support Services - Pupil	2100		51,318							51,318
239	Support Services - Instructional Staff	2200									
240	Improvement of Instruction Services	2210		98,606							98,606
241	Educational Media Services	2220		3,938							3,938
242	Assessment & Testing	2230									0
243	Total Support Services - Instructional Staff	2200		102,544							102,544
244	Support Services - General Administration	2300									0
245	Board of Education Services	2310									0
246	Executive Administration Services	2320		52,236							52,236
247	Special Area Administrative Services	2330									0
248	Claims Paid from Self Insurance Fund	2361									0
249	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
250	Unemployment Insurance Payments	2363									0
251	Insurance Payments (regular or self-insurance)	2364									0
252	Risk Management and Claims Services Payments	2365									0
253	Judgment and Settlements	2366									0
254	Educational, Inspect, Supervisory Serv. Related to Loss Prevention or Reduction	2367									0
255	Reciprocal Insurance Payments	2368									0
256	Legal Service	2369									0
257	Total Support Services - General Administration	2300		52,236							52,236
258	Support Services - School Administration	2400									
259	Office of the Principal Services	2410									43,639
260	Other Support Services - School Administration (Describe & Itemize)	2490		43,639							0
261	Total Support Services - School Administration	2400		43,639							43,639
262	Support Services - Business	2500									
263	Direction of Business Support Services	2510									0
264	Fiscal Services	2520									0
265	Facilities Acquisition & Construction Services	2530									0
266	Operation & Maintenance of Plant Service	2540		135,894							135,894
267	Pupil Transportation Services	2550									0
268	Food Services	2560									0
269	Internal Services	2570									0
270	Total Support Services - Business	2500		135,894							135,894
271	Support Services - Central	2600									0
272	Direction of Central Support Services	2610									0
273	Planning, Research, Development & Evaluation Services	2620									0
274	Information Services	2630									0

A		B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only		Funct #	(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
1											
2											
275	Staff Services	2640									0
276	Data Processing Services	2660									0
277	Total Support Services - Central	2600			0						0
278	Other Support Services (Describe & Itemize)	2000									0
279	Total Support Services	2000		385,631							385,631
280	COMMUNITY SERVICES (MR/SS)	3000		12,126							12,126
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	5100									
288	Tax Anticipation Warrants	5110									0
289	Tax Anticipation Notes	5120									0
290	Corporate Personal Prop Tax Anticipation Notes	5130									0
291	State Aid Anticipation Certificates	5140									0
292	Other (Describe & Itemize)	5150									0
293	Total Debt Service	5000						0			0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
295	Total Direct Disbursements/Expenditures			746,487				0			746,487
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
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
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
305	Payments to Other Dist & Govt Units (In-State)	4100									0
306	Payments to Regular Programs	4110									0
307	Payment for Special Education Programs	4120									0
308	Payment for CTE Programs	4140									0
309	Payments to Other Govt Units (In-State) (Describe & Itemize)	4190									0
310	Total Payments to Other Districts & Govt Units	4000			0			0			0
311	PROVISION FOR CONTINGENCIES (CP)	6000									0
312	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
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

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

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

1. Fund 10; revenue function 1614; anticipated revenue for a student fee charged at registration for the cost of milk to be provided.
2. Fund 10; revenue function 1999; anticipated revenue for misc. items such as jury duty payments from staff and any other small receivable.
3. Fund 10; revenue function 3999; anticipated revenue for State Library Grant.
4. Fund 20; revenue function 1999; anticipated revenue for misc. items such as jury duty payments from staff and any other small receivable.
5. Fund 10; expense function 2190; obj. 100 is the expense for extra duty stipends for staff.
6. Fund 10; expense function 2190; obj. 200 is the cost for employee benefits on the extra duty compensation for employer contributions to TRS/THIS.
7. Fund 10; expense function 2190; obj. 400 is the budget for extra curricular supplies.
8. Fund 50; expense function 2190; is the cost for employer Medicare benefit costs on extra duty performed by employees.

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)
2					TOTAL
3	Direct Revenues	23,785,441	2,747,083	620,509	20,103
4	Direct Expenditures	23,805,544	2,747,083	620,509	
5	Difference	(20,103)			20,103
6	Estimated Fund Balance - June 30, 2019	9,815,378	6,286,776	113,895	3,619,674
7	Balanced budget, no deficit reduction plan is required.				
8	A deficit reduction plan is required if the local board of education adopts (or amends) the 2018-19 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).				
10	Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.				
12	The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2017-2018 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.				
13	The deficit reduction plan, if required, is developed using ISBE guidelines and format.				

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
DEFICIT FUNCTION PLAN				ESTIMATED BUDGET FY2020-2021										ESTIMATED BUDGET FY2021-2022										ESTIMATED BUDGET FY2022-2023										ESTIMATED BUDGET FY2023-2024										ESTIMATED BUDGET FY2024-2025										ESTIMATED BUDGET FY2025-2026										ESTIMATED BUDGET FY2026-2027										ESTIMATED BUDGET FY2027-2028										ESTIMATED BUDGET FY2028-2029										ESTIMATED BUDGET FY2029-2030										ESTIMATED BUDGET FY2030-2031										ESTIMATED BUDGET FY2031-2032										ESTIMATED BUDGET FY2032-2033										ESTIMATED BUDGET FY2033-2034										ESTIMATED BUDGET FY2034-2035										ESTIMATED BUDGET FY2035-2036										ESTIMATED BUDGET FY2036-2037										ESTIMATED BUDGET FY2037-2038										ESTIMATED BUDGET FY2038-2039										ESTIMATED BUDGET FY2039-2040										ESTIMATED BUDGET FY2040-2041										ESTIMATED BUDGET FY2041-2042										ESTIMATED BUDGET FY2042-2043										ESTIMATED BUDGET FY2043-2044										ESTIMATED BUDGET FY2044-2045										ESTIMATED BUDGET FY2045-2046										ESTIMATED BUDGET FY2046-2047										ESTIMATED BUDGET FY2047-2048										ESTIMATED BUDGET FY2048-2049										ESTIMATED BUDGET FY2049-2050										ESTIMATED BUDGET FY2050-2051										ESTIMATED BUDGET FY2051-2052										ESTIMATED BUDGET FY2052-2053										ESTIMATED BUDGET FY2053-2054										ESTIMATED BUDGET FY2054-2055										ESTIMATED BUDGET FY2055-2056										ESTIMATED BUDGET FY2056-2057										ESTIMATED BUDGET FY2057-2058										ESTIMATED BUDGET FY2058-2059										ESTIMATED BUDGET FY2059-2060										ESTIMATED BUDGET FY2060-2061										ESTIMATED BUDGET FY2061-2062										ESTIMATED BUDGET FY2062-2063										ESTIMATED BUDGET FY2063-2064										ESTIMATED BUDGET FY2064-2065										ESTIMATED BUDGET FY2065-2066										ESTIMATED BUDGET FY2066-2067										ESTIMATED BUDGET FY2067-2068										ESTIMATED BUDGET FY2068-2069										ESTIMATED BUDGET FY2069-2070										ESTIMATED BUDGET FY2070-2071										ESTIMATED BUDGET FY2071-2072										ESTIMATED BUDGET FY2072-2073										ESTIMATED BUDGET FY2073-2074										ESTIMATED BUDGET FY2074-2075										ESTIMATED BUDGET FY2075-2076										ESTIMATED BUDGET FY2076-2077										ESTIMATED BUDGET FY2077-2078										ESTIMATED BUDGET FY2078-2079										ESTIMATED BUDGET FY2079-2080										ESTIMATED BUDGET FY2080-2081										ESTIMATED BUDGET FY2081-2082										ESTIMATED BUDGET FY2082-2083										ESTIMATED BUDGET FY2083-2084										ESTIMATED BUDGET FY2084-2085										ESTIMATED BUDGET FY2085-2086										ESTIMATED BUDGET FY2086-2087										ESTIMATED BUDGET FY2087-2088										ESTIMATED BUDGET FY2088-2089										ESTIMATED BUDGET FY2089-2090										ESTIMATED BUDGET FY2090-2091										ESTIMATED BUDGET FY2091-2092										ESTIMATED BUDGET FY2092-2093										ESTIMATED BUDGET FY2093-2094										ESTIMATED BUDGET FY2094-2095										ESTIMATED BUDGET FY2095-2096										ESTIMATED BUDGET FY2096-2097										ESTIMATED BUDGET FY2097-2098										ESTIMATED BUDGET FY2098-2099										ESTIMATED BUDGET FY2099-2100										ESTIMATED BUDGET FY2100-2101										ESTIMATED BUDGET FY2101-2102										ESTIMATED BUDGET FY2102-2103										ESTIMATED BUDGET FY2103-2104										ESTIMATED BUDGET FY2104-2105										ESTIMATED BUDGET FY2105-2106										ESTIMATED BUDGET FY2106-2107										ESTIMATED BUDGET FY2107-2108										ESTIMATED BUDGET FY2108-2109										ESTIMATED BUDGET FY2109-2110										ESTIMATED BUDGET FY2110-2111										ESTIMATED BUDGET FY2111-2112										ESTIMATED BUDGET FY2112-2113										ESTIMATED BUDGET FY2113-2114										ESTIMATED BUDGET FY2114-2115										ESTIMATED BUDGET FY2115-2116										ESTIMATED BUDGET FY2116-2117										ESTIMATED BUDGET FY2117-2118										ESTIMATED BUDGET FY2118-2119										ESTIMATED BUDGET FY2119-2120										ESTIMATED BUDGET FY2120-2121										ESTIMATED BUDGET FY2121-2122										ESTIMATED BUDGET FY2122-2123										ESTIMATED BUDGET FY2123-2124										ESTIMATED BUDGET FY2124-2125										ESTIMATED BUDGET FY2125-2126										ESTIMATED BUDGET FY2126-2127										ESTIMATED BUDGET FY2127-2128										ESTIMATED BUDGET FY2128-2129										ESTIMATED BUDGET FY2129-2130										ESTIMATED BUDGET FY2130-2131										ESTIMATED BUDGET FY2131-2132										ESTIMATED BUDGET FY2132-2133										ESTIMATED BUDGET FY2133-2134										ESTIMATED BUDGET FY2134-2135										ESTIMATED BUDGET FY2135-2136										ESTIMATED BUDGET FY2136-2137										ESTIMATED BUDGET FY2137-2138										ESTIMATED BUDGET FY2138-2139										ESTIMATED BUDGET FY2139-2140										ESTIMATED BUDGET FY2140-2141										ESTIMATED BUDGET FY2141-2142										ESTIMATED BUDGET FY2142-2143										ESTIMATED BUDGET FY2143-2144										ESTIMATED BUDGET FY2144-2145										ESTIMATED BUDGET FY2145-2146										ESTIMATED BUDGET FY2146-2147										ESTIMATED BUDGET FY2147-2148										ESTIMATED BUDGET FY2148-2149										ESTIMATED BUDGET FY2149-2150										ESTIMATED BUDGET FY2150-2151										ESTIMATED BUDGET FY2151-2152										ESTIMATED BUDGET FY2152-2153										ESTIMATED BUDGET FY2153-2154										ESTIMATED BUDGET FY2154-2155										ESTIMATED BUDGET FY2155-2156										ESTIMATED BUDGET FY2156-2157										ESTIMATED BUDGET FY2157-2158										ESTIMATED BUDGET FY2158-2159										ESTIMATED BUDGET FY2159-2160										ESTIMATED BUDGET FY2160-2161										ESTIMATED BUDGET FY2161-2162										ESTIMATED BUDGET FY2162-2163										ESTIMATED BUDGET FY2163-2164										ESTIMATED BUDGET FY2164-2165										ESTIMATED BUDGET FY2165-2166										ESTIMATED BUDGET FY2166-2167										ESTIMATED BUDGET FY2167-2168										ESTIMATED BUDGET FY2168-2169										ESTIMATED BUDGET FY2169-2170										ESTIMATED BUDGET FY2170-2171										ESTIMATED BUDGET FY2171-2172										ESTIMATED BUDGET FY2172-2173										ESTIMATED BUDGET FY2173-2174										ESTIMATED BUDGET FY2174-2175										ESTIMATED BUDGET FY2175-2176										ESTIMATED BUDGET FY2176-2177										ESTIMATED BUDGET FY2177-2178										ESTIMATED BUDGET FY2178-2179										ESTIMATED BUDGET FY2179-2180										ESTIMATED BUDGET FY2180-2181										ESTIMATED BUDGET FY2181-2182										ESTIMATED BUDGET FY2182-2183										ESTIMATED BUDGET FY2183-2184										ESTIMATED BUDGET FY2184-2185										ESTIMATED BUDGET FY2185-2186										ESTIMATED BUDGET FY2186-2187										ESTIMATED BUDGET FY2187-2188										ESTIMATED BUDGET FY2188-2189										ESTIMATED BUDGET FY2189-2190										ESTIMATED BUDGET FY2190-2191										ESTIMATED BUDGET FY2191-2192										ESTIMATED BUDGET FY2192-2193										ESTIMATED BUDGET FY2193-2194										ESTIMATED BUDGET FY2194-2195										ESTIMATED BUDGET FY2195-2196										ESTIMATED BUDGET FY2196-2197										ESTIMATED BUDGET FY2197-2198										ESTIMATED BUDGET FY2198-21									

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

Northbrook School District 27 05-016-0270-02

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

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

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

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

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

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

[Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET				School District Name: Northbrook School District 27			
(Section 17-1.5 of the School Code)				RCDT Number: 05-016-0270-02			
		Estimated Actual Expenditures, Fiscal Year 2018			Budgeted Expenditures, Fiscal Year 2019		
Description (Enter Whole Numbers Only)	Funct #	(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	814,782		814,782	802,300		802,300
2. Special Area Administration Services	2330			0	0		0
3. Other Support Services - School Administration	2490			0	0		0
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		814,782	0	814,782	802,300	0	802,300
9. Estimated Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)							-2%

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.

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

/Volumes/KIMBERLY/All Files/My Documents/Budget/Budget FY19/FINAL ISBE Budget 50-36 for 2018-19.xlsx

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?	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.	CASH
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July, 1 2018 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2018, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2019, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - 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