### **ILLINOIS STATE BOARD OF EDUCATION**

School Business Services Division

Accounting Basis:				
X Cash		SCHOOL DISTRICT BU July 1, 2016 - June		
Accrual		• ,	,	Balanced budget, no deficit reduction plan is required.
Date of Ame	nded Budget:	(MM/DD/YY)		
District Nam	e:	Elmwood Park CU	SD#401	
District RCD	T No:	06-016-4010	-26	
Budget of		Park CUSD#401  July 1, 2016	, County of	Cook , June 30, 2017 .
		· · · · · · · · · · · · · · · · · · ·		·
WHEREAS County of	the Board of Education of Cook	of	Elmwood Park CUS	5D#401 , , ,
AND WHERE	EAS a public hearing wa	ntly available to public inspections s held as to such budget on the rty days prior thereto as require	e 21 day of	
		by the Board of Education of s school district be and the sam		eclared to be
beginning	July 1, 2016	and ending June 30,	2017 .	
		containing an estimate of amou ed as the budget of this schoo		und, separately, and expenditures ear.
The budget s Adopted this	hall be approved and sig	ADOPTION OF BUL gned below by members of the		ed this
day of		by a roll call vote o	of ——— Yeas, a	nd ——— Nays, to wit:
	** MEMBERS VC	OTING YEA:	** MEMBERS VC	TING NAY

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

- (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: https://sec1.isbe.net/attachmgr/default.aspx The electronic version does not require member signatures.

ISBE 50-36 SB2017 Updated 5/16 Elmwood Park CUSD#401 06-016-4010-26

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

ESTIMATED BEGINNING FUND BALANCE July 1, 2016 1 [1] RECEIPTS/REVENUES LOCAL SOURCES FLOW-THROUGH RECEIPTS/REVENUES FROM ONE			1			Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
RECEIPTS/REVENUES LOCAL SOURCES						Social Security				
LOCAL SOURCES		3,426,960	4,880,863	8,290,867	3,895,855		764,276	2,449,946	2,043,491	1,294,914
TI OW TUDOLICU DECEIDTS/DEVENILES EDOM ONE	1000	19,986,639	3,562,544	4,228,600	1,109,467	1,331,018	7,000	9,580	8,838	321,641
	2000									
DISTRICT TO ANOTHER DISTRICT	3000	0	0	0	0	0				0
STATE SOURCES FEDERAL SOURCES	4000	12,204,511	0	0	930,000	0	0	0	0	0
Total Direct Receipts/Revenues 8	4000	1,565,201	3,562,544	4,228,600	2,039,467	1,331,018	7,000	9,580	8,838	321,641
	0000	33,756,351	3,562,544	4,220,000	2,039,467	1,331,016	7,000	9,560	0,030	321,041
Receipts/Revenues for "On Behalf" Payments 2 [2]	3998	00 ==0 0=4	0.500.544	4 000 000	0.000.40=	1 001 010		0.500		201.011
Total Receipts/Revenues		33,756,351	3,562,544	4,228,600	2,039,467	1,331,018	7,000	9,580	8,838	321,641
DISBURSEMENTS/EXPENDITURES										
INSTRUCTION	1000	19,368,261				314,335				
SUPPORT SERVICES	2000	9,167,570	1,421,867		1,076,998	632,606	1,000		1,539,618	1,613,935
COMMUNITY SERVICES	3000	178,712	0		0	20,607			, ,	, , , , , ,
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	4,107,139	0	0	0	0	0		0	0
DEBT SERVICES	5000	0	0	4,132,025	0	0			0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0
Total Direct Disbursements/Expenditures 9		32,821,682	1,421,867	4,132,025	1,076,998	967,548	1,000		1,539,618	1,613,935
Disbursements/Expenditures for "On Behalf" Payments 2 [3]	1	02,021,002	1,121,007	1,102,020	1,070,000	007,010	1,000		1,000,010	1,010,000
Total Disbursements/Expenditures	4180	32,821,682	1 421 967	4 122 025	1 076 009	067.549	1,000		1 520 610	1 612 025
Excess of Direct Receipts/Revenues Over (Under) Direct		32,021,002	1,421,867	4,132,025	1,076,998	967,548	1,000		1,539,618	1,613,935
Disbursements/Expenditures		934,669	2,140,677	96,575	962,469	363,470	6,000	9,580	(1,530,780)	(1,292,294)
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment the Working Cash Fund 16	7110									
Abatement of the Working Cash Fund 16	7110									
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130									
Transfer of Interest	7140									
Transfer from Capital Projects Fund to O&M Fund	7150									
Transfer of Excess Fire Prev & Safety Tax & Interest 3 Proceeds to O&M Fund [4]	7160									
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int 3a Proceeds to Debt Service Fund [5]	7170									
SALE OF BONDS (7200)										
Principal on Bonds Sold 4 [6]	7210									
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets 5 [7]	7300									
Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0						
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						0			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990									
Total Other Sources of Funds 8		0	0	0	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)										
TRANSFER TO VARIOUS OTHER FUNDS (8100)										
Abolishment or Abatement of the Working Cash Fund 16 [8]	8110							0		
Transfer of Working Cash Fund Interest	8120							0		
Transfer Among Funds	8130									
Transfer of Interest 6 [9]	8140									

Transfer from Capital Projects Fund to O&M Fund	8150									
Transfer of Excess Fire Prev & Safety Tax & Interest 3 Proceeds to O&M Fund [10]	8160									
Transfer of Excess Accumulated Fire Prev & Safety Bond 3a and Int Proceeds to Debt Service Fund [11]	8170									
Taxes Pledged to Pay Principal on Capital Leases	8410									
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
Other Revenues Pledged to Pay Principal on Capital Leases	8430									
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
Taxes Pledged to Pay Interest on Capital Leases	8510									
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
Other Revenues Pledged to Pay Interest on Capital Leases	8530									
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
Taxes Transferred to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990									
Total Other Uses of Funds 9		0	0	0	0	0	0	0	0	0
Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0
ESTIMATED ENDING FUND BALANCE June 30, 2017		4,361,629	7,021,540	8,387,442	4,858,324	363,470	770,276	2,459,526	512,711	2,620

SUMMARY OF EXPENDITURES (by Major Object)

		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
Description	Acc t#	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort		Total By Object
Object Name											
Salaries	100	22,535,469	81,717		2,415		0		103,367	0	22,722,968
Employee Benefits	200	2,827,818	34,433		433	967,548	0		41,561	0	3,871,793
Purchased Services	300	1,716,551	465,200	0	1,059,333		0		594,955	12,990	3,849,029
Supplies & Materials	400	1,136,145	687,000		0		0		3,235	0	1,826,380
Capital Outlay	500	184,147	118,700		14,817		1,000		788,500	1,600,945	2,708,109
Other Objects	600	4,222,509	7,500	4,132,025	0	0	0		0	0	8,362,034
Non-Capitalized Equipment	700	49,043	27,317		0		0		8,000	0	84,360
Termination Benefits	800	150,000	0		0						150,000
Total Expenditures		32,821,682	1,421,867	4,132,025	1,076,998	967,548	1,000		1,539,618	1,613,935	43,574,673

		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
BEGINNING CASH BALANCE ON HAND July 1, 2016 7 [12]		0	0	0	0	0	0	0	0	0
Total Direct Receipts & Other Sources 8 [13]		33,756,351	3,562,544	4,228,600	2,039,467	1,331,018	7,000	9,580	8,838	321,641
OTHER RECEIPTS										
Interfund Loans Payable (Loans from Other Funds)	411									
Interfund Loans Receivable (Repayment of Loans)	141									
Notes and Warrants Payable	433									
Other Current Assets	199									
Total Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		33,756,351	3,562,544	4,228,600	2,039,467	1,331,018	7,000	9,580	8,838	321,641
Total Amount Available		33,756,351	3,562,544	4,228,600	2,039,467	1,331,018	7,000	9,580	8,838	321,641
Total Direct Disbursements & Other Uses 9 [14]		32,821,682	1,421,867	4,132,025	1,076,998	967,548	1,000	0	1,539,618	1,613,935
OTHER DISBURSEMENTS										
Interfund Loans Receivable (Loans to Other Funds) 10 [15]	141									
Interfund Loans Payable (Repayment of Loans)	411									
Notes and Warrants Payable	433									
Other Current Liabilities	499									
Total Other Disbursements		0	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		32,821,682	1,421,867	4,132,025	1,076,998	967,548	1,000	0	1,539,618	1,613,935
ENDING CASH BALANCE ON HAND June 30, 2017 7 [16]		934,669	2,140,677	96,575	962,469	363,470	6,000	9,580	(1,530,780)	(1,292,294)

Description (Enter Whole Numbers Only)	Acc t #	(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)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
Designated Purposes Levies 11 [17]	-	16,457,603	3,538,144	4,220,000	1,107,967	761,354		580	338	319,141
Leasing Purposes Levy 12 [18]	1130									
Special Education Purposes Levy	1140	1,797,623								
FICA and Medicare Only Levies	1150					568,664				
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190									
Total Ad Valorem Taxes Levied by District		18,255,226	3,538,144	4,220,000	1,107,967	1,330,018	0	580	338	319,141
PAYMENTS IN LIEU OF TAXES	1200									
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authority	1220									
Corporate Personal Property Replacement Taxes 13 [19]	1230	281,450								
Other Payments in Lieu of Taxes (Describe & Itemize)	1290	, , ,								
Total Payments in Lieu of Taxes		281,450	0	0	0	0	0	0	0	0
TUITION [20]	1300									
Regular Tuition from Pupils or Parents (In State)	1311	60,000								
Regular Tuition from Other Districts (In State)	1312									
Regular Tuition from Other Sources (In State)	1313	185,000								
Regular Tuition from Other Sources (Out of State)	1314									
Summer School Tuition from Pupils or Parents (In State)	1321	30,000								
Summer School Tuition from Other Districts (In State)	1322									
Summer School Tuition from Other Sources (In State)	1323									
Summer School Tuition from Other Sources (Out of State)	1324									
CTE Tuition from Pupils or Parents (In State)	1331									
CTE Tuition from Other Districts (In State)	1332									
CTE Tuition from Other Sources (In State)	1333									
CTE Tuition from Other Sources (Out of State)	1334									
Special Education Tuition from Pupils or Parents (In State)	1341									
Special Education Tuition from Other Districts (In State)	1342	250,000								
Special Education Tuition from Other Sources (In State)	1343									
Special Education Tuition from Other Sources (Out of State)	1344									
Adult Tuition from Pupils or Parents (In State)	1351 1352									
Adult Tuition from Other Districts (In State)  Adult Tuition from Other Sources (In State)	1352									
Adult Tuition from Other Sources (In State)  Adult Tuition from Other Sources (Out of State)	1353									
Total Tuition	1334	525,000								
TRANSPORTATION FEES	1400	020,000								
Regular Transportation Fees from Pupils or Parents (In State)	1411									
Regular Transportation Fees from Other Districts (In State)	1411									
Regular Transportation Fees from Other Sources (In State)	1413									
Regular Transportation Fees from Co-curricular Activities (In State)	1415	-								
Regular Transportation Fees from Other Sources (Out of State)	1416	-								
Summer School Transportation Fees from Pupils or Parents (In State)	1421	-								
Summer School Transportation Fees from Other Districts (In State)	1422									
Summer School Transportation Fees from Other Sources (In State)	1423									
Summer School Transportation Fees from Other Sources	1424									
(Out of State)										
CTE Transportation Fees from Pupils or Parents (In State)	1431									
CTE Transportation Fees from Other Districts (In State)	1432									
CTE Transportation Fees from Other Sources (In State)	1433									
CTE Transportation Fees from Other Sources (Out of State)	1434									
Special Education Transportation Fees from Pupils or Parents	1441									

Description (Enter Whole Numbers Only)	Acc t #	(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
Special Education Transportation Fees from Other Districts (In State)	1442									
Special Education Transportation Fees from Other Sources (In State)	1443									
Special Education Transportation Fees from Other Sources (Out of State)	1444	-				-				
Adult Transportation Fees from Pupils or Parents (In State)	1451									
Adult Transportation Fees from Other Districts (In State)	1452									
Adult Transportation Fees from Other Sources (In State)	1453									
Adult Transportation Fees from Other Sources (Out of State)	1454									
Total Transportation Fees		-			0					
EARNINGS ON INVESTMENTS	1500	Ī				1				
Interest on Investments	1510	8,300	6,900	8,600	1,500	1,000	7,000	9,000	8,500	2,500
Gain or Loss on Sale of Investments	1520	.,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-,,	,,,,,,	,	,	-,	.,	,,,,,,,
Total Earnings on Investments		8,300	6,900	8,600	1,500	1,000	7,000	9,000	8,500	2,500
FOOD SERVICE	1600									
Sales to Pupils - Lunch	1611	185,000								
Sales to Pupils - Breakfast	1612	.55,550								
Sales to Pupils - A la Carte	1613									
Sales to Pupils - Other (Describe & Itemize)	1614									
Sales to Adults	1620									
Other Food Service (Describe & Itemize)	1690									
Total Food Service		185,000								
DISTRICT/SCHOOL ACTIVITY INCOME	1700									
Admissions - Athletic	1711	21,500								
Admissions - Other	1719	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,								
Fees	1720	555,500								
Book Store Sales	1730	11,050								
Other District/School Activity Revenue (Describe & Itemize)	1790	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,								
Total District/School Activity Income		588,050	0							
TEXTBOOK INCOME	1800									
Rentals - Regular Textbooks	1811									
Rentals - Summer School Textbooks	1812									
Rentals - Adult/Continuing Education Textbooks	1813									
Rentals - Other (Describe)	1819									
Sales - Regular Textbooks	1821									
Sales - Summer School Textbooks	1822									
Sales - Adult/Continuing Education Textbooks	1823									
Sales - Other (Describe & Itemize)	1829									
Other (Describe & Itemize)	1890	1,500								
Total Textbooks		1,500								
OTHER REVENUE FROM LOCAL SOURCES	1900									
Rentals	1910		15,000							
Contributions and Donations from Private Sources	1920									
Impact Fees from Municipal or County Governments	1930									
Services Provided Other Districts	1940									
Refund of Prior Years' Expenditures	1950									
Payments of Surplus Moneys from TIF Districts	1960									
Drivers' Education Fees	1970	20,000								
Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
School Facility Occupation Tax Proceeds	1983									
Payment from Other Districts	1991									
Sale of Vocational Projects	1992									
Other Local Fees (Describe & Itemize)	1993	100.142	0.500							
Other Local Revenues (Describe & Itemize)	1999	122,113	2,500							
Total Other Revenue from Local Sources	4000	142,113	17,500 3,562,544	0			7,000	0 590	0	0
Total Receipts/Revenues from Local Sources	1000	19,986,639	3,302,344	4,228,600	1,109,467	1,331,018	7,000	9,580	8,838	321,641

FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)

Description (Enter Whole Numbers Only)	Acc t	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	Retirement/	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
	_					Social Security				
Flow-Through Revenue from State Sources	2100									
Flow-Through Revenue from Federal Sources	2200									
Other Flow-Through Revenue (Describe & Itemize)	2300									
Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
UNRESTRICTED GRANTS-IN-AID (3001-3099)										
General State Aid (Section 18-8.05)	3001	9,874,550						-		
General State Aid Hold Harmless/Supplemental	3002	161,000						-		
Reorganization Incentives (Accounts 3005-3021)	3005							-		
Other Unrestricted Grants-In-Aid From State Sources	3099							-		
(Describe & Itemize)										
Total Unrestricted Grants-In-Aid		10,035,550	0	0	0	0	0		0	0
RESTRICTED GRANTS-IN-AID (3100-3900)										
SPECIAL EDUCATION	12									
Special Education - Private Facility Tuition	3100	767,000								
Special Education - Funding for Children Requiring Sp Ed Services	3105	500,000								
Special Education - Personnel	3110	525,000								
Special Education - Orphanage - Individual	3120	90,000								
Special Education - Orphanage - Summer Individual	3130	10,000								
Special Education - Summer School	3145	50,000								
Special Education - Other (Describe & Itemize)	3199	1 0 10 000								
Total Special Education		1,942,000	0		0					
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTEI)	3220	29,961								
CTE - WECEP	3225									
CTE - Agriculture Education	3235									
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other (Describe & Itemize)	3299	00.004	0			0				
Total Career and Technical Education		29,961	0			0				
BILINGUAL EDUCATION										
Bilingual Education - Downstate - TPI and TBE	3305	55,000								
Bilingual Education - Downstate - Transitional Bilingual Education	3310									
Total Bilingual Education		55,000				0				
State Free Lunch & Breakfast	3360	5,000								
School Breakfast Initiative	3365									
Driver Education	3370	20,000								
Adult Education (from ICCB)	3410									
Adult Education - Other (Describe & Itemize)	3499									
TRANSPORTATION										
Transportation - Regular and Vocational	3500				100,000					
Transportation - Special Education	3510				830,000					
Transportation - Other (Describe & Itemize)	3599									
Total Transportation		0	0		930,000	0				
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705	95,000								
Reading Improvement Block Grant	3715									
Reading Improvement Block Grant - Reading Recovery	3720									
Continued Reading Improvement Block Grant	3725					<u> </u>				
Continued Reading Improvement Block Grant (2% Set Aside)	3726									
Chicago General Education Block Grant	3766									
	100									

Description (Enter Whole Numbers Only)	Acc t #	(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
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775									
Technology - Technology for Success	3780									
State Charter Schools	3815									
Extended Learning Opportunities - Summer Bridges	3825									
Infrastructure Improvements - Planning/Construction	3920									
School Infrastructure - Maintenance Projects	3925									
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	22,000								
Total Restricted Grants-In-Aid		2,168,961	0	0	930,000	0	0	0	0	0
Total Receipts/Revenues from State Sources	3000	12,204,511	0	0	930,000	0	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)  UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY										
FROM FEDERAL GOVT. (4001-4009)										
Federal Impact Aid	4001									
Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM										
FEDERAL GOVT (4045-4090)										
Head Start	4045									
Construction (Impact Aid)	4050									
MAGNET	4060									
Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999) TITLE VI										
Title VI - Innovation and Flexibility Formula	4100									
Title VI - SEA Projects	4105									
Title VI - Rural Education Initiative (REI)	4107									
Title VI - Other (Describe & Itemize)	4199									
Total Title VI	4133	0	0		0	0				
					0					
FOOD SERVICE	4000									
Breakfast Start-Up Expansion	4200	075.000								
National School Lunch Program	4210	375,000								
Special Milk Program	4215	70.000								
School Breakfast Program	4220	70,000								
Summer Food Service Admin/Program	4225									
Child and Adult Care Food Program	4226									
Fresh Fruit and Vegetables	4240									
Food Service - Other (Describe & Itemize)	4299	445,000								
Total Food Service		445,000				0				
TITLE I	1.									
Title I - Low Income	4300	616,546								
Title I - Low Income - Neglected, Private	4305									
Title I - Comprehensive School Reform	4332									
Title I - Reading First	4334									
Title I - Even Start	4335									
Title I - Reading First SEA Funds	4337									
Title I - Migrant Education	4340									
Title I - Other (Describe & Itemize)	4399									
Total Title I		616,546	0		0	0				
TITLE IV										
Title IV - Safe & Drug Free Schools - Formula	4400									

Time N - Proof process   400   1	Description (Enter Whole Numbers Only)	Acc t	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Tille P1 - One Clear be 8 lemins)	· ·	#					Social Security				
TROM IN O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	, ,										
FEDERAL SPECIAL EDUCATION	,	4499	0	0			0				
Febres Separal Exaction - Presental Place Principal (1906) Febres Separal Exaction - Presental Place Principal (1906) Febres Separal Exaction - Disk A Poor Principal (1906) Febres Separal Exaction - Disk A Poor Principal (1906) Febres Separal Exaction - Disk A Poor Principal (1906) Febres Separal Exaction - Disk A Poor Principal (1906) Febres Separal Exaction - Disk A Poor Principal (1906) Febres Separal Exaction - Disk A Poor Principal (1907) February Separal Exaction - Disk A Poor Principal (1907) February Separal Exaction - Disk A Poor Principal (1907) February Separal Exaction - Disk A Poor Principal (1907) February Separal Exaction - Disk A Poor Principal (1			0	0		0	0				
Financia Figurial Foundation - Presented Descriptions   4600   6,0000   1,0											
Fine Beyond Education - 100 A Door Blood   450   2,000	·										
Factors   Special Foliation - 10EA Bloom Control   1999   1990											
Fectors   Special Education   1004 - Other (Seeptile & Sperity   1999   1990	· · · · · · · · · · · · · · · · · · ·										
Fight and Separation   100			22,000								
Total Foreiro Steel IE Tech Prep.   477											
CIT - Pethod File III Tech Press		4699	72,000	0		0	0				
CE - Product Trial III Tech Prop   4770   10   10   10   10   10   10   10	·		72,000	U		0	U				
CTE - COMP (Describe & Bennis)   798		4770									
Total CE- Perkins	·										
Federal Author Education   4510	, ,	4/99									
ARRA-Tiel - No tocome		4045	0	0			0				
ARRA- Title 1- Low Income  ARRA- Title 1- Replected. Private  ARRA- Title 1- School Improvement (Brd A)  ARRA-											
ARRA Tiell - Ridgetode, Private											
ARRA- Tifie 1- Delinquent, Private  ARRA- Tifie 1- School Improvement (Part A)  4864  ARRA- Tifie 1- School Improvement (Part A)  4866  ARRA- Tifie 1- School Improvement (Section 1009)  4866  ARRA- IDEA - Part B - Preschool  4860  ARRA- Tifie 1- School Improvement (Section 1009)  4867  ARRA- Tifie 10- Technology - Formula  4860  ARRA- Tifie 10- Technology - Competitive  4881  ARRA- Tifie 10- Technology - Competitive  4881  ARRA- McKimery - Competitive  4881  ARRA- McKimery - Verto- Horneless Education  4882  ARRA- And Competitive Grants  4882  ARRA- And Competitive Grants  4883  ARRA- And Competitive Grants  4884  ARRA- And Competitive Grants  4886  ARRA- And Competitive Grants  4886  ARRA- And Competitive Grants  4886  ARRA- And Competitive Grants  4887  ARRA- And Competitiv											
ARRA-Title   - School Improvement (Fair A)   4886	•										
ARRA- 10EA - Part B - Persenhood   4855											
ARRA - DEA - Parl 8 - Presentanci  ARRA - 10EA - Parl 8 - Parl 8 - Presentanci  ARRA - 10EA - Parl 8 - Presentanci  ARRA - 10EA - Parl 8 -											
ARRA - Tible ID - Technology - Competitive ARRA - Tible ID - Technology - Competitive ARRA - Tible ID - Technology - Competitive ARRA - Affelin D - Technology - Competitive Affelin D -	, , ,										
ARRA-Title III											
ARRA- Michine Verbothomeless Education											
ARRA- Child Nutrition Equipment Assistance											
ARRA- Carlid Nutrition Equipment Assistance Impact Air Formula Grants 4864 4866 4866 4866 4866 Qualified School Construction Sond Credits 4868 Qualified School Construction Sond Credits 4868 Qualified School Construction Sond Credits 4868 4867 Qualified School Construction Sond Credits 4868 4867 Qualified School Exception Services Stabilization 4870 4870 4871 4871 4871 4872 4871 4872 4873 4874 4873 4874 4874 4875 4874 4876 4876 4876 4876 4876 4876 4876											
Impact Aid Formula Grants   4864	·										
Impact All Competitive Grants											
Qualified Zone Academy Bond Tax Credits         4886	<u>'</u>										
Qualified School Construction Bond Credits         4887   </td <td>·</td> <td></td>	·										
Build America Bond Tax Credits	·								-		
Build America Bond Interest Reimbursement									-		
ARRA - General State Auf - Other Government Services Stabilization									-		
Other ARRA Funds - III         4871   <td></td>											
Other ARRA Funds - IV											
Other ARRA Funds - V	Other ARRA Funds - III	4872									
ARRA - Early Childhood	Other ARRA Funds - IV	4873									
Other ARRA Funds - VIII	Other ARRA Funds - V	4874									
Other ARRA Funds - VIII	ARRA - Early Childhood	4875									
Other ARRA Funds - IX		4876									
Other ARRA Funds - X	Other ARRA Funds - VIII	4877									
Other ARRA Funds - Ed Job Fund Program											
Total Stimulus Programs	111										
Race to the Top Program		4880									
Race to the Top - Preschool Expansion Grant			0	0	0	0	0	0		0	0
Advanced Placement Fee/International Baccalaureate	. 0										
Title III - Immigrant Education Program (IEP)											
Title III - Language Inst Program - Limited English (LIPLEP)       4909       44,696         Learn & Serve America       4910		_									
Learn & Serve America       4910         McKinney Education for Homeless Children       4920         Title II - Eisenhower - Professional Development Formula       4930         Title II - Teacher Quality       4932         Federal Charter Schools       4960											
McKinney Education for Homeless Children 4920			44,696								
Title II - Eisenhower - Professional Development Formula 4930 Title II - Teacher Quality 4932 78,819 Federal Charter Schools 4960	Learn & Serve America	4910									
Title II - Teacher Quality         4932         78,819           Federal Charter Schools         4960	McKinney Education for Homeless Children	4920									
Federal Charter Schools 4960	Title II - Eisenhower - Professional Development Formula	4930									
	Title II - Teacher Quality	4932	78,819								
Marketia Matables French Administrative October	Federal Charter Schools	4960									
Medicaid Matching Funds - Administrative Outreach 4991	Medicaid Matching Funds - Administrative Outreach	4991									

Description (Enter Whole Numbers Only)	Acc t #	(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
Medicaid Matching Funds - Fee-For-Service Program	4992	300,000								
Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999									
Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,565,201	0	0	0	0	0		0	0
TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,565,201	0	0	0	0	0	0	0	0
TOTAL DIRECT RECEIPTS/REVENUES		33,756,351	3,562,544	4,228,600	2,039,467	1,331,018	7,000	9,580	8,838	321,641

		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
Description (Enter Whole Numbers Only)	Func t#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non- Capitalized	Termination Benefits	Total
10 - EDUCATIONAL FUND (ED)								Equipment		
INSTRUCTION (ED)	1000									
Regular Programs	1100	11,363,190	1,324,974	199,824	582,278	99,600	26,745	19,583	150,000	13,766,194
Tuition Payment to Charter Schools	1115	,000, .00	.,02.,0	.00,021	002,2.0	00,000	20,7.10	.0,000	100,000	0
Pre-K Programs	1125									0
Special Education Programs (Functions 1200 - 1220)	1200	2,346,203	276,559	150,000	30,378	5,000				2,808,140
Special Education Programs Pre-K	1225	2,010,200	2.0,000	.00,000	00,010	0,000				0
Remedial and Supplemental Programs K-12	1250	662,909	180,168	11,080	183,798					1,037,955
Remedial and Supplemental Programs Pre-K	1275	,	,	,	,					0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400	81,682	8,376		2,230		13,298			105,586
Interscholastic Programs	1500	625,142	42,235	85,410	35,870		25,309	10,310		824,276
Summer School Programs	1600	56,767	730	,	700		,	,		58,197
Gifted Programs	1650									0
Driver's Education Programs	1700			3,000	14,000					17,000
Bilingual Programs	1800	705,262	45,651		, , ,					750,913
Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	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 Instruction14 [21]	1000	15,841,155	1,878,693	449,314	849,254	104,600	65,352	29,893	150,000	19,368,261
SUPPORT SERVICES (ED)	2000									
Support Services - Pupil	· ·									
Attendance & Social Work Services	2110	453,515	47,452							500,967
Guidance Services	2120	217,437	21,674	1,850	3,032					243,993
Health Services	2130	217,232	32,698	100	9,800			1,500		261,330
Psychological Services	2140									0
Speech Pathology & Audiology Services	2150	311,157	11,711							322,868
Other Support Services - Pupils (Describe & Itemize)	2190	, ,	,		1,400					1,400
Total Support Services - Pupil	2100	1,199,341	113,535	1,950	14,232	0	0	1,500	0	1,330,558
Support Services - Instructional Staff			<u>,                                      </u>	,	,			,		
Improvement of Instruction Services	2210	658,867	7,501	50,315	92,150					808,833
Educational Media Services	2220	155,347	4,597	4,500	21,512					185,956
Assessment & Testing	2230	100,041	27,000	73,600	13,700					114,300
Total Support Services - Instructional Staff	2200	814,214	39,098	128,415	127,362	0	0	0	0	1,109,089
Support Services - General Administration		,=	,-30	, . 10	,-,-					, 11,130
Board of Education Services	2310			106,255	5,000		24,000			135,255
Executive Administration Services	2320	241,759	19,206	12,200	3,000		6,000	450		282,615
Special Area Administration Services	2330	147,000	19,300	2,000	3,000		3,400	+30		171,700
Tort Immunity Services	2360 -	147,000	19,300	2,000			3,400			
Total Support Services - General Administration	2370 2300	388,759	38,506	120,455	8,000	0	33,400	450	0	589,570
Support Services - School Administration	2000	300,100	00,000	120,100	0,000		00,100	130	<u> </u>	300,070
Office of the Principal Services	2410	2,087,916	427,461	1,000	21,136		6,518			2,544,031
Other Support Services - School Administration (Describe & Itemize)	2490	2,001,910	421,401	1,000	21,130		0,518			2,044,031
Total Support Services - School Administration	2490	2,087,916	427,461	1,000	21,136	0	6,518	0	0	2,544,031
Support Services - Business	2400	2,007,910	+21,401	1,000	21,130	U	0,516	U	U	2,044,031
••	2540	474 500	07.000							004 500
Direction of Business Support Services	2510	174,500	27,000							201,500

		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
Description (Enter Whole Numbers Only)	Func t #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non- Capitalized Equipment	Termination Benefits	Total
Fiscal Services	2520	237,120	17,898	61,800	8,671	10,000	34,600	1,200		371,289
Operation & Maintenance of Plant Services	2540	1,265,845	194,798		-,			1,200		1,460,643
Pupil Transportation Services	2550	1,200,010	,	1,946						1,946
Food Services	2560			669,370	2,000	15,147		8,000		694,517
Internal Services	2570			555,515	_,,,,,	,		2,000		0
Total Support Services - Business	2500	1,677,465	239,696	733,116	10,671	25,147	34,600	9,200	0	2,729,895
Support Services - Central										
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630			4,500						4,500
Staff Services	2640			1,000						0
Data Processing Services	2660	380,315	78,756	247,591	89,665	54,400		8,000		858,727
Total Support Services - Central	2600	380,315	78,756	252,091	89,665	54,400	0	8,000	0	863,227
Other Support Services (Describe & Itemize)	2900	,	-,	,,,,,,	1,200			.,		1,200
Total Support Services	2000	6,548,010	937,052	1,237,027	272,266	79,547	74,518	19,150	0	9,167,570
COMMUNITY SERVICES (ED)	3000	146,304	12,073	5,210	14,625	10,041	500	10,100	0	178,712
PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000	140,304	12,073	5,210	17,025		300			170,712
• •	4000									
Payments to Other Dist & Govt Units (In-State)	4440						05.000			25.000
Payments for Regular Programs	4110 4120			05.000			25,000		_	25,000
Payments for Special Education Programs				25,000			2,000		_	27,000
Payments for Adult/Continuing Education Programs	4130								_	0
Payments for CTE Programs	4140									0
Payments for Community College Programs  Other Payments to In-State Govt Units (Describe & Itemize)	4170 4190								_	0
				25.000			27.000			53,000
Total Payments to Other Dist & Govt Units (In-State)	4100			25,000			27,000		L	52,000
Payments for Regular Programs - Tuition	4210									0
Payments for Special Education Programs - Tuition	4220						4,055,139			4,055,139
Payments for Adult/Continuing Education Programs - Tuition	4230									0
Payments for CTE Programs - Tuition	4240									0
Payments for Community College Programs - Tuition	4270									0
Payments for Other Programs - Tuition	4280									0
Other Payments to In-State Govt Units (Describe & Itemize)	4290						4 0 5 5 4 0 0			0
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						4,055,139			4,055,139
Payments for Regular Programs - Transfers	4310									0
Payments for Special Education Programs - Transfers	4320									0
Payments for Adult/Continuing Ed Programs - Transfers	4330									0
Payments for CTE Programs - Transfers	4340									0
Payments for Community College Program - Transfers	4370									0
Payments for Other Programs - Transfers	4380									0
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
Payments to Other Dist & Govt Units (Out of State)	4400									0
Total Payments to Other Dist & Govt Units	4000			25,000			4,082,139			4,107,139
DEBT SERVICE (ED)	5000									
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Property Repl Tax Anticipated Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (ED)	6000									0
Total Direct Disbursements/Expenditures		22,535,469	2,827,818	1,716,551	1,136,145	184,147	4,222,509	49,043	150,000	32,821,682
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditu	ıres	,,			, , , , , ,		, , , , , ,			
										934,669

		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
Description (Enter Whole Numbers Only)	Func	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non- Capitalized	Termination Benefits	Total
· ·	۱#		Denents	Services	Waterials		_	Equipment	Denents	
20 - OPERATIONS AND MAINTENANCE FUND (O&M) SUPPORT SERVICES (O&M)	2000									
Support Services - Pupil	2000									
Other Support Services - Pupils (Describe & Itemize)	2190									
	2190									0
Support Services - Business	0510									
Direction of Business Support Services	2510									0
Facilities Acquisition & Construction Services	2530	04 747	24 422	405.000	607.000	110 700	7.500	07.047		0
Operation & Maintenance of Plant Services Pupil Transportation Services	2540 2550	81,717	34,433	465,200	687,000	118,700	7,500	27,317		1,421,867
Food Services	2560									0
Total Support Services - Business	2500	81,717	34,433	465,200	687,000	118,700	7,500	27,317	0	1,421,867
Other Support Services (Describe & Itemize)	2900	01,717	0 1, 100	100,200	001,000	110,700	1,000	21,011		
, ,	2000	81,717	34,433	465,200	687,000	118,700	7,500	27,317	0	1,421,867
Total Support Services		01,717	34,433	405,200	007,000	110,700	7,500	21,311	U	
COMMUNITY SERVICES (O&M)	3000									0
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
Payments to Other Dist & Govt Units (In-State)	4440									
Payments for Regular Programs  Payments for Special Education Programs	4110 4120									0
Payments for CTE Program	4140								_	0
Other Payments to In-State Govt Units (Describe & Itemize)	4140									0
Total Payments to Other Dist & Govt Units (In-State)	4100			0			0		_	0
	_			0			U			
Payments to Other Dist & Govt Units (Out of State) 14	4400						_			0
Total Payments to Other Dist & Govt Unit	4000			0			0			0
DEBT SERVICE (O&M)	5000									
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (O&M)	6000								Ī	0
Total Direct Disbursements/Expenditures		81,717	34,433	465,200	687,000	118,700	7,500	27,317	0	1,421,867
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditure	s									2,140,677
30 - DEBT SERVICE FUND (DS)										
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
Payments to Other Dist & Govt Units (In-State)										
Payments for Regular Programs	4110									
Payments for Special Education Programs	4120									
Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			
Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
DEBT SERVICE (DS)	5000									
Debt Service - Interest on Short-Term Debt	E110									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes  Comparate Personal Prop Peopl Tay Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes  State Aid Anticipation Certificates	5130									0
	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
Total Debt Service - Interest On Short-Term Debt	5100									
Debt Service - Interest on Long-Term Debt	5200						406,025			406,025
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired) [22]	5300						3,725,000			3,725,000
Debt Service Other (Describe & Itemize)	5400						1,000			1,000

		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
Description (Enter Whole Numbers Only)	Func t#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non- Capitalized Equipment	Termination Benefits	Total
Total Debt Service	5000			0			4,132,025	Equipment		4,132,025
PROVISION FOR CONTINGENCIES (DS)	6000									0
Total Direct Disbursements/Expenditures				0			4,132,025		[	4,132,025
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										96,575
40 - TRANSPORTATION FUND (TR)	Ì									
SUPPORT SERVICES (TR)	2000									
Support Services - Pupils										
Other Support Services - Pupils (Describe & Itemize)	2190									0
Support Services - Business										
Pupil Transportation Services	2550	2,415	433	1,059,333		14,817				1,076,998
Other Support Services (Describe & Itemize)	2900									0
Total Support Services	2000	2,415	433	1,059,333	0	14,817	0	0	0	1,076,998
COMMUNITY SERVICES (TR)	3000									0
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
Payments to Other Dist & Govt Units (In-State)										
Payments for Regular Program	4110									0
Payments for Special Education Programs	4120									0
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units (Describe & Itemize)	4190			_						0
Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
Total Payments to Other Dist & Govt Units	4000			0			0			0
DEBT SERVICE (TR)	5000									
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140								_	0
Other Interest on Short-Term Debt (Describe and Itemize)  Total Debt Service - Interest On Short-Term Debt	5150 <b>5100</b>						0		-	0
	5200									0
Debt Service - Interest on Long-Term Debt  Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase	F200									
Principal Retired) [23]										0
Debt Service - Other (Describe and Itemize)	5400									
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (TR)	6000	2.11		4.6=2.24						0
Total Direct Disbursements/Expenditures		2,415	433	1,059,333	0	14,817	0	0	0	1,076,998
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										062.460
										962,469
50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
INSTRUCTION (MR/SS)	1000									
Regular Program	1100		172,990							172,990
Pre-K Programs	1125									0
Special Education Programs (Functions 1200-1220)	1200		91,851							91,851
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1250		9,614							9,614
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400		1,288							1,288
Interscholastic Programs	1500		16,493							16,493

		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
Description (Enter Whole Numbers Only)	Func t#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non- Capitalized	Termination Benefits	Total
Summer School Programs	1600		1,089					Equipment		1,089
Gifted Programs	1650		1,009							0
Driver's Education Programs	1700									0
Bilingual Programs	1800		21,010							21,010
Truant Alternative & Optional Programs	1900		21,010							21,010
Total Instruction	1000		314,335							314,335
SUPPORT SERVICES (MR/SS)	2000		011,000							0.1.,000
Support Services - Pupil	2000									
Attendance & Social Work Services	2110		6,345							6,345
Guidance Services	2120		2,679							2,679
Health Services	2130		42,836							42,836
Psychological Services	2140		42,030							42,030
Speech Pathology & Audiology Services	2150		4,643							4,643
Other Support Services - Pupils (Describe & Itemize)	2190		7,043							0
Total Support Services - Pupil	2100		56,503							56,503
Support Services - Instructional Staff	50		00,000							- 00,000
	2210		159							150
Improvement of Instruction Services  Educational Media Services	2220		20,479							159 20,479
Assessment & Testing	2230		20,479							20,479
Total Support Services - Instructional Staff	2200		20,638							20,638
•	2200		20,000							20,000
Support Services - General Administration	0040									
Board of Education Services	2310									0
Executive Administration Services	2320		5,447							5,447
Special Area Administrative Services	2330		25,620							25,620
Claims Paid from Self Insurance Fund	2362									0
Workers' Compensation or Workers' Occupation Disease Acts Payments	2363									0
Unemployment Insurance Payments Insurance Payments (regular or self-insurance)	2364									0
Risk Management and Claims Services Payments	2365									0
Judgment and Settlements	2366									0
Educational, Inspectional, Supervisory Services Related to Loss Prevention or	2367									0
Reduction	200.		16,680							16,680
Reciprocal Insurance Payments	2368									0
Legal Service	2369									0
Total Support Services - General Administration	2300		47,747							47,747
Support Services - School Administration										
Office of the Principal Services	2410		132,397							132,397
Other Support Services - School Administration (Describe & Itemize)	2490		102,001							0
Total Support Services - School Administration	2400		132,397							132,397
Support Services - Business										
Direction of Business Support Services	2510		43,990							43,990
Fiscal Services	2520		10,000							0
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Service	2540		262,467							262,467
Pupil Transportation Services	2550		35							35
Food Services	2560		30							0
Internal Services	2570									0
Total Support Services - Business	2500		306,492							306,492
Support Services - Central										
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630									0
Staff Services	2640									0
Data Processing Services	2660		68,829							68,829
Total Support Services - Central	2600		68,829							68,829
Other Support Services (Describe & Itemize)	2900									0
Total Support Services	2000		632,606							632,606
COMMUNITY SERVICES (MR/SS)	3000		20,607							20,607
TO MINISTER   MINISTER	0000		20,007							20,007

		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
Description	Func		Employee	Purchased	Supplies &			Non-	Termination	
(Enter Whole Numbers Only)	t#	Salaries	Benefits	Services	Materials	Capital Outlay	Other Objects	Capitalized Equipment	Benefits	Total
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
Payments for Regular Programs	4110									
Payments for Special Education Programs	4120									
Payments for CTE Programs	4140									
Total Payments to Other Dist & Govt Units	4000		0							0
DEBT SERVICE (MR/SS)	5000									
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other (Describe & Itemize)	5150									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
Total Direct Disbursements/Expenditures			967,548				0			967,548
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										363,470
60 - CAPITAL PROJECTS (CP)										
SUPPORT SERVICES (CP)	2000									
Support Services - Business										
Facilities Acquisition & Construction Services	2530					1,000				1,000
Other Support Services (Describe & Itemize)	2900									0
Total Support Services	2000	0	0	0	0	1,000	0	0		1,000
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000		-					-		,,,,,,
Payments to Other Dist & Govt Units (In-State)	4000									
Payments to Gular Programs	4110									0
Payment for Special Education Programs	4120									0
Payment for CTE Programs	4140									0
Payments to Other Govt Units (In-State) (Describe & Itemize)	4190									0
Total Payments to Other Districts & Govt Units	4000			0			0			0
PROVISION FOR CONTINGENCIES (CP)	6000									0
Total Direct Disbursements/Expenditures	0000	0	0	0	0	1,000	0	0		1,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		0			0	1,000				1,000
Excess (Denciency) of Necespts/Nevendes Over Disbursements/Experiations										6,000
70 WORKING CASH FUND (WC)										0,000
80 - TORT FUND (TF)										
SUPPORT SERVICES - GENERAL ADMINISTRATION	2000									
Claims Paid from Self Insurance Fund	2361									0
Workers' Compensation or Workers' Occupational Disease Act Payments	2362			180,000						180,000
Unemployment Insurance Payments	2363			25,000						25,000
Insurance Payments (regular or self-insurance)	2364									0
Risk Management and Claims Services Payments	2365									0
Judgment and Settlements	2366					-				0
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	103,367	41,561	215,070	3,235	788,500		8,000		1,159,733
Reciprocal Insurance Payments	2368									0
Legal Service	2369			41,710						41,710
Property Insurance (Building & Grounds)	2371			133,175						133,175
Vehicle Insurance (Transportation)	2372									0
Total Support Services - General Administration	2000	103,367	41,561	594,955	3,235	788,500	0	8,000		1,539,618
PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
Payments for Regular Programs	4110									

		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
Description (Enter Whole Numbers Only)	Func t#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non- Capitalized Equipment	Termination Benefits	Total
Payments for Special Education Programs	4120									
Total Payments to Other Dist & Govt Units	4000						0			
DEBT SERVICE (TF)	5000									
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									
Corporate Personal Property Replacement Tax Anticipation Notes	5130									
Other Interest or Short-Term Debt (Describe & Itemize)	5150									
Total Debt Service	5000						0			
PROVISION FOR CONTINGENCIES (TF)	6000									
Total Direct Disbursements/Expenditures		103,367	41,561	594,955	3,235	788,500	0	8,000		1,539,61
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expend	litures									(1,530,78
90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
SUPPORT SERVICES (FP&S)	2000									
Support Services - Business										
Facilities Acquisition & Construction Services	2530			12,990		1,600,945				1,613,93
Operation & Maintenance of Plant Service	2540									
Total Support Services - Business	2500	0	0	12,990	0	1,600,945	0	0		1,613,93
Other Support Services (Describe & Itemize)	2900		-	,				-		
Total Support Services	2000	0	0	12,990	0	1,600,945	0	0		1,613,93
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
Payments to Regular Programs	4110									
Payments to Special Education Programs	4120									
Other Payments to In-State Govt Units (Describe & Itemize)	4190									
Total Payments to Other Districts & Govt Units (FPS)	4000						0			
DEBT SERVICE (FP&S)	5000									
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									
Other Interest on Short-Term Debt (Describe & Itemize)	5150									
Total Debt Service - Interest on Short-Term Debt	5100						0			
Debt Service - Interest on Long-Term Debt	5200									
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired) [24]	5300									
	5000						0			
Total Debt Service										
Total Debt Service PROVISIONS FOR CONTINGENCIES (FP&S)	6000									
PROVISIONS FOR CONTINGENCIES (FP&S)	6000	0	0	12,990	0	1.600.945	0	0		1,613,93
		0	0	12,990	0	1,600,945	0	0		1,613,93

- 1. 2. 3.
- 4.

#### **DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only**

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	33,756,351	3,562,544	2,039,467	9,580	39,367,942
Direct Expenditures	32,821,682	1,421,867	1,076,998		35,320,547
Difference	934,669	2,140,677	962,469	9,580	4,047,395
Estimated Fund Balance - June 30, 2016	4,361,629	7,021,540	4,858,324	2,459,526	18,701,019

Balanced budget, no deficit reduction plan is required.

A deficit reduction plan is required if the local board of education adopts (or amends) the 2015-16 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).

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.

The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2015-2016 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.

The deficit reduction plan, if required, is developed using ISBE guidelines and format.

		D.E.E.	NIT DEDUCTION	DI 411																			4 mv/	
Elmwood Park CUSD#401 06-016-4010-26 District Number		ES	STIMATED BUDG FY2016-2017					TIMATED BUDG FY2017-2018	ET				FY2018-2019	GET		ESTIMATED BUDGET FY2019-2020					SUMM ADDENDUM - DE ESTIMATED Date of Adoption:	FICIT REDUCTIO	N PLAN	
	Educational Fun	Operations & d Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	FY2016-2017	FY2017-2018	FY2018-2019	FY2019-2020
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)	3.426.96	4.880.863	3.895.855	2.449.946	14.653.624	4.361.629	7.021.540	4.858.324	2.459.526	18.701.019	4.361.629	7.021.540	4.858.324	2.459.526	18.701.019	4.361.629	7.021.540	4.858.324	2.459.526	18.701.019	14.653.624	18.701.019	18.701.019	18.701.019
RECEIPTS/REVENUES Acc																								
LOCAL SOURCES 100	19,986,63	9 3,562,544	1,109,467	9,580	24,668,230					0					0					0	24,668,230	0	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT 200		0 0	0		0					0					0					0	0	0	0	0
STATE SOURCES 300			930,000	0	13,134,511					0					0					0	13,134,511	0	0	0
FEDERAL SOURCES 400	1,565,20		0	0	1,565,201					0					0					0	1,565,201	0	0	0
Total Receipts/Revenues	33,756,35	1 3,562,544	2,039,467	9,580	39,367,942	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39,367,942	0	0	0
DISBURSEMENTS/EXPENDITURES Fund	t																							
INSTRUCTION 100					19,368,261					0					0					0	19,368,261	0	0	0
SUPPORT SERVICES 200			1,076,998		11,666,435					0					0					0	11,666,435	0	0	0
COMMUNITY SERVICES 300			0		178,712					0					0					0	178,712	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS 400 DERT SERVICES 500		9 0	0		4,107,139					0					0					0	4,107,139	0	0	
		0	0		0					0					0					0	0	0	0	0
PROVISION FOR CONTINGENCIES 600 Total Disbursements/Expenditures	32.821.68	0 2 1.421.867	1.076.998		35.320.547	0				0	0				0	0				0	35.320.547	0	0	
Total Disbursements/Expenditures	32,821,68	2 1,421,867	1,076,998		35,320,547	0	0	0		U	0	0	0		U	0	0	0		0	35,320,547	U	U	U
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditure	934,66	9 2,140,677	962,469	9,580	4,047,395	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,047,395	0	0	0
OTHER SOURCES/USES OF FUNDS																								
OTHER SOURCES OF FUNDS (7000)		0 0	0	0	0					0					0					0	0	0	0	0
OTHER USES OF FUNDS (8000)		0 0	0	0	0					0					0					0	0	0	0	0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ESTIMATED ENDING FUND BALANCE	4,361,62	9 7,021,540	4,858,324	2,459,526	18,701,019	4,361,629	7,021,540	4,858,324	2,459,526	18,701,019	4,361,629	7,021,540	4,858,324	2,459,526	18,701,019	4,361,629	7,021,540	4,858,324	2,459,526	18,701,019	18,701,019	18,701,019	18,701,019	18,701,019

# Deficit Reduction Plan-Background/Assumptions Fiscal Year 2016-2017 through Fiscal Year 2019-2020

	Elmwood Park CUSD#401 06-016-4010-26
	Please complete the following schedule and include a brief description to identify any areas of the budget that will be impacted from one year to the next. If the deficit reduction plan relies upon new local revenues, identify contingencies for further budget reductions which will be enacted in the event those new revenues are not available. For additional information, please see:
	http://www.isbe.net/sfms/budget/default.htm
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: Transpo	rtation, 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 FY2017 budgeted expenditures over FY2016 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** 

E	STIMATED LIMITATION OF ADMIN WORKSHEET (Section 17-1.5 of the Sch			S	chool District Name: RCDT Number:		nwood Park CUSD# 06-016-4010-26	401
	(00000000000000000000000000000000000000		stimated Actua	ıl Expenditures, Fiscal Year 2016		Budgeted Expe	enditures, Fiscal Year 2017	7
			(10)	(20)		(10)	(20)	
tion	(Enter Whole Numbers Only)	Funct #	Educational Fund	Operations & Maintenance Fund	Total	Educational Fund	Operations & Maintenance Fund	Total
1.	Executive Administration Services	2320	271,212		271,212	282,615		282,615
2.	Special Area Administration Services	2330	301,052		301,052	171,700		171,700
3.	Other Support Services - School Administration	2490			0	0		0
4.	Direction of Business Support Services	2510	215,000		215,000	201,500	0	201,500
5.	Internal Services	2570			0	0		0
6.	Direction of Central Support Services	2610			0	0		0
7.	Deduct - Early Retirement or other pension or required by state law and include above	bligations			0			0
8.	Totals		787,264	0	787,264	655,815	0	655,815
9.	Estimated Percent Increase (Decrease) fo (Budgeted) over FY2016 (Actual)	r FY2017						-17%

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

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

See: School Code, Section 10-20.21 - Contracts

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

Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipien of Non-Monetary Remunerations Distributed

#### 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.
- 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.
- 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 Use	s (BudgetSum 2-3 - Acct. 8000).
Estimated Beginning Fund Balance July,1 2016 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	CHECK ERROR- IF ZERO, ENTER NUMER 0
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).	ОК
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).	ОК
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, 2016, (C	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, 2016, (Page Cash)	Sum 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)	Check Error!
Fire Prevention & Safety (Fund 90 - Cell K21)	Check Error!
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbu	reamante
(Page CashSum 4).	iselliells,
	OK

## End of Balancing

- [1] A 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] 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. Line 10 and 20).
- [3] 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. Line 10 and 20).
- [4] 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.
- [5] 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.

[6] 4 Principal on Bonds Sold:

- (1) Funding Bonds can be entered in the 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.
- [7] 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.
- [8] 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)
- [9] 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 IL Administrative Code, Part 100, Section 100.50.
- [10] 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.
- [11] 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.
- [12] 7 Cash plus investments must be greater than or equal to zero.

- [13] 8 For cash basis budgets, this total will equal the Budget Summary Total Direct Receipts/Revenue (Line 9) and Other Financing Sources (Line 45).
- [14] 9 For cash basis budgets, this total will equal the Budget Summary Total Direct Disbursements/Expenditures (Line 19) plus Total Other Financing Uses (Lines 63).
- [15] 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- [16] 7 Cash plus Investments must be greater than or equal to zero.
- [17] 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- [18] 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- [19] 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.
- [20] 14 Only tuition payments made to private facilities. See Function 4100 for estimated public facility disbursements/expenditures.
- [21] 14 Include only tuition payments made to private facilities. See Function 4100 for estimated public facility disbursements/expenditures.
- [22] 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)
- [23] 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. (Attach Itemization)
- [24] 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)