Nancy Schultz Voots
WILL COUNTY CLERK
Will County Clerk's Office • 302 N. Chicago Street • Joliet, Illinois 60432
815 • 740 • 4615 • Fax: **815 • 740 • 4699**
Website: www.thewillcountyclerk.com • E-mail: coclrk@willcountyillinois.com

CERTIFICATION OF BUDGET / APPROPRIATION

IN ACCORDANCE WITH CHAPTER 35 SECTION 200/18-50
ILLINOIS COMPILED STATUTES*

The undersigned, being Clerk/Secretary and Chief Fiscal Officer of the Taxing District below named, do hereby certify that attached hereto is a ***TRUE AND CORRECT COPY*** of the Budget/Appropriation of said District for its 20 17 - 20 18 fiscal year, adopted on May 15 ,20 18 .

We further certify that the ***ESTIMATE OF REVENUES***, by source, anticipated to be received by said Taxing District, either set forth in said document or attached hereto separately, is a true statement of said estimate.

Name of District Will County School District 92

Signature of Clerk/Secretary ____________________ SIGN HERE

Signature of Chief Fiscal Officer ____________________ SIGN HERE

Date: May 15 , 20 18

35 ILCS 200/18-50:** The governing authority of each taxing district shall file with the County clerk within 30 days of their adoption a ***certified copy of its appropriation and budget ordinances or resolutions, as well as an ***estimate, certified by its chief fiscal officer, of revenues***, by source, anticipated to be received by the taxing district in the following fiscal year. If the governing authority fails to file the required documents, the county clerk shall have the authority, after giving timely notice of the failure to the taxing district, to refuse to extend the tax levy until the documents are so filed. (Source: P.A. 86-233; 86-953; 86-957; 86-1475; 87-17; 87-477; 87-895; 88-455.)

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

[X] Cash
[ ] Accrual

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

Balanced budget, no deficit reduction plan is required.

Date of Amended Budget: May 15, 2018 *(MM/DD/YY)*

District Name: Will County School District 92
District RCDT No: 56-099-0920-02

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

Budget of Will County School District 92, *County of* Will, *State of Illinois, for the Fiscal Year beginning* July 1, 2017 *and ending* June 30, 2018.

WHEREAS the Board of Education of Will County School District 92, County of Will, *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 15th *day of* May, 20 18, *notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;*

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:
Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be

beginning July 1, 2017 *and ending* June 30, 2018.

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 15th *day of* May, *20* 18 *by a roll call vote of* ______ *Yeas, and* ______ *Nays, to wit:*

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

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

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

BUDGET SUMMARY

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	A	B	C	D	E	F	G	H	I	J	K	L
1	*Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.*		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2017 [1]		9,626,787	1,236,952	508,195	1,147,146	593,345	1,488,348	992,094	0	108,584	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	17,596,996	2,477,026	758,958	1,086,894	945,942	41,000	22,050	0	100	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	1,030,489	0	0	828,000	0	0	0	0	0	
8	FEDERAL SOURCES	4000	979,262	60,000	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues [8]		19,606,747	2,537,026	758,958	1,914,894	945,942	41,000	22,050	0	100	
10	Receipts/Revenues for "On Behalf" Payments [2]	3998	6,500,000									
11	Total Receipts/Revenues		26,106,747	2,537,026	758,958	1,914,894	945,942	41,000	22,050	0	100	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	12,766,525				345,700					
14	SUPPORT SERVICES	2000	6,198,989	2,521,500		1,910,000	553,520	2,135,000		0	50,000	
15	COMMUNITY SERVICES	3000	2,400	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	538,500	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	756,000	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	100,000	0	0	0	16,000	0		0	0	
19	Total Direct Disbursements/Expenditures [9]		19,606,414	2,521,500	756,000	1,910,000	915,220	2,135,000		0	50,000	
20	Disbursements/Expenditures for "On Behalf" Payments [2]	4180	6,500,000	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		26,106,414	2,521,500	756,000	1,910,000	915,220	2,135,000		0	50,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		333	15,526	2,958	4,894	30,722	(2,094,000)	22,050	0	(49,900)	
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	5,000	300								
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						2,000,000				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds [8]		5,000	300	0	0	0	2,000,000	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	*Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.*		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	**Description** (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	**OTHER USES OF FUNDS (8000)**											
49	**TRANSFER TO VARIOUS OTHER FUNDS (8100)**											
50	Abolishment or Abatement of the Working Cash Fund [16]	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest [6]	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest [3] Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond [3a] and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	2,000,000									
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	**Total Other Uses of Funds [9]**		2,000,000	0	0	0	0	0	0	0	0	
80	**Total Other Sources/Uses of Fund**		(1,995,000)	300	0	0	0	2,000,000	0	0	0	
81	**ESTIMATED ENDING FUND BALANCE June 30, 2018**		7,632,120	1,252,778	511,153	1,152,040	624,067	1,394,348	1,014,144	0	58,684	
82												

83 SUMMARY OF EXPENDITURES (by Major Object)

	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
86	**Object Name**											
87	Salaries	100	13,326,500	1,211,000		40,000		0		0	0	14,577,500
88	Employee Benefits	200	2,934,325	211,000		0	899,220	0		0	0	4,044,545
89	Purchased Services	300	1,129,700	397,500	0	1,870,000		65,000		0	50,000	3,512,200
90	Supplies & Materials	400	895,139	486,000		0		0		0	0	1,381,139
91	Capital Outlay	500	191,000	207,000		0		2,070,000		0	0	2,468,000
92	Other Objects	600	681,750	4,000	756,000	0	16,000	0		0	0	1,457,750
93	Non-Capitalized Equipment	700	448,000	5,000		0		0		0	0	453,000
94	Termination Benefits	800	0	0		0						0
95	**Total Expenditures**		19,606,414	2,521,500	756,000	1,910,000	915,220	2,135,000		0	50,000	27,894,134

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2017 [7]		9,626,787	1,236,952	508,195	1,147,146	593,345	1,488,348	992,094	0	108,584
4	Total Direct Receipts & Other Sources [8]		19,611,747	2,537,326	758,958	1,914,894	945,942	2,041,000	22,050	0	100
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		19,611,747	2,537,326	758,958	1,914,894	945,942	2,041,000	22,050	0	100
12	Total Amount Available		29,238,534	3,774,278	1,267,153	3,062,040	1,539,287	3,529,348	1,014,144	0	108,684
13	Total Direct Disbursements & Other Uses [9]		21,606,414	2,521,500	756,000	1,910,000	915,220	2,135,000	0	0	50,000
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) [10]	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		21,606,414	2,521,500	756,000	1,910,000	915,220	2,135,000	0	0	50,000
21	ENDING CASH BALANCE ON HAND June 30, 2018 [7]		7,632,120	1,252,778	511,153	1,152,040	624,067	1,394,348	1,014,144	0	58,684

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1–2	Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**										
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**	**1100**									
5	Designated Purposes Levies [11]	-	16,624,056	2,327,126	756,958	1,083,894	884,742		18,750		
6	Leasing Purposes Levy [12]	1130									
7	Special Education Purposes Levy	1140	308,340								
8	FICA and Medicare Only Levies	1150									
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	**Total Ad Valorem Taxes Levied by District**		16,932,396	2,327,126	756,958	1,083,894	884,742	0	18,750	0	0
13	**PAYMENTS IN LIEU OF TAXES**	**1200**									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes [13]	1230	270,000	145,000			60,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	**Total Payments in Lieu of Taxes**		270,000	145,000	0	0	60,000	0	0	0	0
19	**TUITION**	**1300**									
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321									
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	**Total Tuition**		0								
41	**TRANSPORTATION FEES**	**1400**									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	**Total Transportation Fees**					0					
64	**EARNINGS ON INVESTMENTS**	**1500**									
65	Interest on Investments	1510	30,000	3,300	2,000	3,000	1,200	1,000	3,300		100

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1, 2	Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
66	Gain or Loss on Sale of Investments	1520									
67	**Total Earnings on Investments**		30,000	3,300	2,000	3,000	1,200	1,000	3,300	0	100
68	**FOOD SERVICE**	1600									
69	Sales to Pupils - Lunch	1611	125,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	100,000								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	3,000								
74	Other Food Service (Describe & Itemize)	1690									
75	**Total Food Service**		228,000								
76	**DISTRICT/SCHOOL ACTIVITY INCOME**	1700									
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720	6,000								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	**Total District/School Activity Income**		6,000	0							
83	**TEXTBOOK INCOME**	1800									
84	Rentals - Regular Textbooks	1811	100,000								
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**		100,000								
94	**OTHER REVENUE FROM LOCAL SOURCES**	1900									
95	Rentals	1910		1,500							
96	Contributions and Donations from Private Sources	1920	27,000					40,000			
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
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									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	3,600	100							
108	**Total Other Revenue from Local Sources**		30,600	1,600	0	0	0	40,000	0	0	0
109	**Total Receipts/Revenues from Local Sources**	1000	17,596,996	2,477,026	758,958	1,086,894	945,942	41,000	22,050	0	100
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	0				
115	**RECEIPTS/REVENUES FROM STATE SOURCES (3000)**										
116	**UNRESTRICTED GRANTS-IN-AID (3001-3099)**										
117	General State Aid (Section 18-8.05)	3001	610,000			100,000					
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	**Total Unrestricted Grants-In-Aid**		610,000	0	0	100,000	0	0		0	0
122	**RESTRICTED GRANTS-IN-AID (3100-3900)**										
123	**SPECIAL EDUCATION**										
124	Special Education - Private Facility Tuition	3100	70,000								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	101,000								
126	Special Education - Personnel	3110	244,000								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145	2,500								
130	Special Education - Other (Describe & Itemize)	3199									
131	**Total Special Education**		417,500	0		0					
132	**CAREER AND TECHNICAL EDUCATION (CTE)**										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	**Total Career and Technical Education**		0	0			0				
141	**BILINGUAL EDUCATION**										
142	Bilingual Education - Downstate - TPI and TBE	3305									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	**Total Bilingual Education**		0				0				
145	State Free Lunch & Breakfast	3360	900								
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				280,000					
152	Transportation - Special Education	3510				448,000					
153	Transportation - Other (Describe & Itemize)	3599									
154	**Total Transportation**		0	0		728,000	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	2,089								
172	**Total Restricted Grants-In-Aid**		420,489	0	0	728,000	0	0	0	0	0
173	**Total Receipts/Revenues from State Sources**	3000	1,030,489	0	0	828,000	0	0	0	0	0
174	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
175	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY**										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009		60,000							
178	**Total Unrestricted Grants-In-Aid Received Directly from Fed Govt**		0	60,000	0	0	0	0	0	0	0
179	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)**										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
184	**Total Restricted Grants-In-Aid Received Directly from Federal Govt.**		0	0		0	0	0			0
185	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)**										
186	**TITLE VI**										
187	Title VI - Innovation and Flexibility Formula	4100									
188	Title VI - SEA Projects	4105									
189	Title VI - Rural Education Initiative (REI)	4107									
190	Title VI - Other (Describe & Itemize)	4199									
191	**Total Title VI**		0	0		0	0				
192	**FOOD SERVICE**										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	114,262								
195	Special Milk Program	4215									
196	School Breakfast Program	4220									
197	Summer Food Service Admin/Program	4225									
198	Child and Adult Care Food Program	4226									
199	Fresh Fruit and Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	**Total Food Service**		114,262				0				

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1 / 2	Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
202	TITLE I										
203	Title I - Low Income	4300	190,000								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	Total Title I		190,000	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600	25,000								
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through	4620	420,000								
221	Federal Special Education - IDEA Room & Board	4625									
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		445,000	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins-Title IIIE Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology - Formula	4860									
239	ARRA - Title IID - Technology - Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876									

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2											
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - Ed Job Fund Program	4880									
259	**Total Stimulus Programs**		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902									
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905									
264	Title III - Language Inst Program - Limited English (LIPLEP)	4909									
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower - Professional Development Formula	4930									
268	Title II - Teacher Quality	4932	40,000								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	40,000								
271	Medicaid Matching Funds - Fee-For-Service Program	4992	150,000								
272	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999									
273	**Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State**		979,262	0	0	0	0	0		0	0
274	**TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES**	**4000**	979,262	60,000	0	0	0	0	0	0	0
275	**TOTAL DIRECT RECEIPTS/REVENUES**		19,606,747	2,537,026	758,958	1,914,894	945,942	41,000	22,050	0	100

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1, 2	Description (Enter Whole Numbers Only)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	**10 - EDUCATIONAL FUND (ED)**										
4	**INSTRUCTION (ED)**	1000									
5	Regular Programs	1100	6,991,500	1,933,650	49,150	391,800	151,000		120,000		9,637,100
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	2,316,000	562,625	37,000	36,500	4,000	2,000	2,000		2,960,125
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250				7,500					7,500
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	7,000			18,000					25,000
14	Interscholastic Programs	1500			12,000	12,000					24,000
15	Summer School Programs	1600	88,000	800	1,000	2,500					92,300
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	20,000			500					20,500
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	**Total Instruction[14]**	1000	9,422,500	2,497,075	99,150	468,800	155,000	2,000	122,000	0	12,766,525
34	**SUPPORT SERVICES (ED)**	2000									
35	**Support Services - Pupil**										
36	Attendance & Social Work Services	2110	280,000	4,275							284,275
37	Guidance Services	2120									0
38	Health Services	2130	240,000	1,300	149,000	10,000					400,300
39	Psychological Services	2140	282,000	4,200	0						286,200
40	Speech Pathology & Audiology Services	2150	418,000	6,150	4,000			2,000			430,150
41	Other Support Services - Pupils (Describe & Itemize)	2190	19,000			3,500					22,500
42	**Total Support Services - Pupil**	2100	1,239,000	15,925	153,000	13,500	0	2,000	0	0	1,423,425
43	**Support Services - Instructional Staff**										
44	Improvement of Instruction Services	2210	89,000	22,000	156,650	17,300		2,800	2,000		289,750
45	Educational Media Services	2220	694,000	72,000	128,100	148,989	30,000	400	320,000		1,393,489
46	Assessment & Testing	2230			40,000	5,000					45,000
47	**Total Support Services - Instructional Staff**	2200	783,000	94,000	324,750	171,289	30,000	3,200	322,000	0	1,728,239
48	**Support Services - General Administration**										
49	Board of Education Services	2310	1,500		408,500	8,000		20,000			438,000
50	Executive Administration Services	2320	227,000	43,775	11,000	7,000	1,000	2,500			292,275
51	Special Area Administration Services	2330	147,000	29,250							176,250
52	Tort Immunity Services	2360 - 2370									0
53	**Total Support Services - General Administration**	2300	375,500	73,025	419,500	15,000	1,000	22,500	0	0	906,525
54	**Support Services - School Administration**										
55	Office of the Principal Services	2410	959,500	184,050	6,400	7,450		7,550			1,164,950
56	Other Support Services - School Administration *(Describe & Itemize)*	2490									0
57	**Total Support Services - School Administration**	2400	959,500	184,050	6,400	7,450	0	7,550	0	0	1,164,950
58	**Support Services - Business**										
59	Direction of Business Support Services	2510	147,000	29,250	2,000	200		2,500			180,950
60	Fiscal Services	2520	218,000	41,000	13,500	600			1,000		274,100
61	Operation & Maintenance of Plant Services	2540									0
62	Pupil Transportation Services	2550									0
63	Food Services	2560	180,000		14,000	182,000	5,000	3,500	3,000		387,500
64	Internal Services	2570			95,000	36,000					131,000
65	**Total Support Services - Business**	2500	545,000	70,250	124,500	218,800	5,000	6,000	4,000	0	973,550
66	**Support Services - Central**										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630									0
70	Staff Services	2640	2,000								2,000
71	Data Processing Services	2660									0
72	**Total Support Services - Central**	2600	2,000	0	0	0	0	0	0	0	2,000
73	**Other Support Services *(Describe & Itemize)***	2900				300					300

ESTIMATED DISBURSEMENTS/EXPENDITURES

	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
74	**Total Support Services**	2000	3,904,000	437,250	1,028,150	426,339	36,000	41,250	326,000	0	6,198,989
75	**COMMUNITY SERVICES (ED)**	3000			2,400						2,400
76	**PAYMENTS TO OTHER DIST & GOVT UNITS (ED)**	4000									
77	**Payments to Other Dist & Govt Units (In-State)**										
78	Payments for Regular Programs	4110						8,500			8,500
79	Payments for Special Education Programs	4120						530,000			530,000
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt Units *(Describe & Itemize)*	4190									0
84	**Total Payments to Other Dist & Govt Units (In-State)**	4100			0			538,500			538,500
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			0			538,500			538,500
103	**DEBT SERVICE (ED)**	5000									
104	**Debt Service - Interest on Short-Term Debt**										
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
110	**Total Debt Service - Interest on Short-Term Debt**	5100						0			0
111	**Debt Service - Interest on Long-Term Debt**	5200									0
112	**Total Debt Service**	5000						0			0
113	**PROVISION FOR CONTINGENCIES (ED)**	6000						100,000			100,000
114	**Total Direct Disbursements/Expenditures**		13,326,500	2,934,325	1,129,700	895,139	191,000	681,750	448,000	0	19,606,414
115	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										333

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description (Enter Whole Numbers Only)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
117	**20 - OPERATIONS AND MAINTENANCE FUND (O&M)**										
118	**SUPPORT SERVICES (O&M)**	2000									
119	**Support Services - Pupil**										
120	Other Support Services - Pupils *(Describe & Itemize)*	2190									0
121	**Support Services - Business**										
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530									0
124	Operation & Maintenance of Plant Services	2540	1,211,000	211,000	397,500	486,000	207,000	4,000	5,000		2,521,500
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	**Total Support Services - Business**	2500	1,211,000	211,000	397,500	486,000	207,000	4,000	5,000	0	2,521,500
128	Other Support Services *(Describe & Itemize)*	2900									0
129	**Total Support Services**	2000	1,211,000	211,000	397,500	486,000	207,000	4,000	5,000	0	2,521,500
130	**COMMUNITY SERVICES (O&M)**	3000									0
131	**PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)**	4000									
132	**Payments to Other Dist & Govt Units (In-State)**										
133	Payments for Regular Programs	4110									0
134	Payments for Special Education Programs	4120									0
135	Payments for CTE Program	4140									0
136	Other Payments to In-State Govt Units *(Describe & Itemize)*	4190									0
137	**Total Payments to Other Dist & Govt Units (In-State)**	4100			0			0			0
138	Payments to Other Dist & Govt Units (Out of State) [14]	4400									0
139	**Total Payments to Other Dist & Govt Unit**	4000			0			0			0
140	**DEBT SERVICE (O&M)**	5000									
141	**Debt Service - Interest on Short-Term Debt**										
142	Tax Anticipation Warrants	5110									0
143	Tax Anticipation Notes	5120									0
144	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
145	State Aid Anticipation Certificates	5140									0
146	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
147	**Total Debt Service - Interest on Short-Term Debt**	5100						0			0
148	**Debt Service - Interest on Long-Term Debt**	5200									0
149	**Total Debt Service**	5000						0			0
150	**PROVISION FOR CONTINGENCIES (O&M)**	6000									0
151	**Total Direct Disbursements/Expenditures**		1,211,000	211,000	397,500	486,000	207,000	4,000	5,000	0	2,521,500
152	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										15,526
153											
154	**30 - DEBT SERVICE FUND (DS)**										
155	**PAYMENTS TO OTHER DIST & GOVT UNITS (DS)**	4000									
156	**Payments to Other Dist & Govt Units (In-State)**										
157	**Payments for Regular Programs**	4110									0
158	**Payments for Special Education Programs**	4120									0
159	Other Payments to In-State Govt Units *(Describe & Itemize)*	4190									0
160	**Total Payments to Other Dist & Govt Units (In-State)**	4000						0			0
161	**DEBT SERVICE (DS)**	5000									
162	**Debt Service - Interest on Short-Term Debt**										
163	Tax Anticipation Warrants	5110									0
164	Tax Anticipation Notes	5120									0
165	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
166	State Aid Anticipation Certificates	5140									0
167	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
168	**Total Debt Service - Interest On Short-Term Debt**	5100						0			0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description (Enter Whole Numbers Only)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
169	**Debt Service - Interest on Long-Term Debt**	5200						183,000			183,000
170	**Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)**	5300						570,000			570,000
171	**Debt Service Other *(Describe & Itemize)***	5400						3,000			3,000
172	**Total Debt Service**	5000			0			756,000			756,000
173	**PROVISION FOR CONTINGENCIES (DS)**	6000									0
174	**Total Direct Disbursements/Expenditures**				0			756,000			756,000
175	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										2,958
176											
177	**40 - TRANSPORTATION FUND (TR)**										
178	**SUPPORT SERVICES (TR)**	2000									
179	**Support Services - Pupils**										
180	Other Support Services - Pupils *(Describe & Itemize)*	2190									0
181	**Support Services - Business**										
182	Pupil Transportation Services	2550	40,000		1,870,000						1,910,000
183	Other Support Services *(Describe & Itemize)*	2900									0
184	**Total Support Services**	2000	40,000	0	1,870,000	0	0	0	0	0	1,910,000
185	**COMMUNITY SERVICES (TR)**	3000									0
186	**PAYMENTS TO OTHER DIST & GOVT UNITS (TR)**	4000									
187	**Payments to Other Dist & Govt Units (In-State)**										
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)***	4400									0
196	**Total Payments to Other Dist & Govt Units**	4000			0			0			0
197	**DEBT SERVICE (TR)**	5000									
198	**Debt Service - Interest on Short-Term Debt**										
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 [15] (Lease/Purchase Principal Retired)**	5300									0
207	***Debt Service - Other* (Describe and Itemize)**	5400									0
208	**Total Debt Service**	5000						0			0
209	**PROVISION FOR CONTINGENCIES (TR)**	6000									0
210	**Total Direct Disbursements/Expenditures**		40,000	0	1,870,000	0	0	0	0	0	1,910,000
211	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										4,894
212											
213	**50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)**										
214	**INSTRUCTION (MR/SS)**	1000									
215	Regular Program	1100		145,100							145,100
216	Pre-K Programs	1125									0
217	Special Education Programs (Functions 1200-1220)	1200		194,400							194,400
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		6,200							6,200
225	Gifted Programs	1650									0
226	Driver's Education Programs	1700									0
227	Bilingual Programs	1800									0
228	Truant Alternative & Optional Programs	1900									0
229	**Total Instruction**	1000		345,700							345,700
230	**SUPPORT SERVICES (MR/SS)**	2000									
231	**Support Services - Pupil**										
232	Attendance & Social Work Services	2110		4,500							4,500

ESTIMATED DISBURSEMENTS/EXPENDITURES

	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											
233	Guidance Services	2120									0
234	Health Services	2130		30,700							30,700
235	Psychological Services	2140		4,400							4,400
236	Speech Pathology & Audiology Services	2150		13,700							13,700
237	Other Support Services - Pupils *(Describe & Itemize)*	2190		1,768							1,768
238	**Total Support Services - Pupil**	**2100**		55,068							55,068
239	**Support Services - Instructional Staff**										
240	Improvement of Instruction Services	2210		10,800							10,800
241	Educational Media Services	2220		75,900							75,900
242	Assessment & Testing	2230									0
243	**Total Support Services - Instructional Staff**	**2200**		86,700							86,700
244	**Support Services - General Administration**										
245	Board of Education Services	2310		416							416
246	Executive Administration Services	2320		12,100							12,100
247	Special Area Administrative Services	2330		2,400							2,400
248	Claims Paid from Self Insurance Fund	2361									0
249	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
250	Unemployment Insurance Payments	2363									0
251	Insurance Payments (regular or self-insurance)	2364									0
252	Risk Management and Claims Services Payments	2365									0
253	Judgment and Settlements	2366									0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
255	Reciprocal Insurance Payments	2368									0
256	Legal Service	2369									0
257	**Total Support Services - General Administration**	**2300**		14,916							14,916
258	**Support Services - School Administration**										
259	Office of the Principal Services	2410		70,100							70,100
260	Other Support Services - School Administration *(Describe & Itemize)*	2490									0
261	**Total Support Services - School Administration**	**2400**		70,100							70,100
262	**Support Services - Business**										
263	Direction of Business Support Services	2510		2,400							2,400
264	Fiscal Services	2520		51,800							51,800
265	Facilities Acquisition & Construction Services	2530									0
266	Operation & Maintenance of Plant Service	2540		228,700							228,700
267	Pupil Transportation Services	2550		6,336							6,336
268	Food Services	2560		37,500							37,500
269	Internal Services	2570									0
270	**Total Support Services - Business**	**2500**		326,736							326,736
271	**Support Services - Central**										
272	Direction of Central Support Services	2610									0
273	Planning, Research, Development & Evaluation Services	2620									0
274	Information Services	2630									0
275	Staff Services	2640									0
276	Data Processing Services	2660									0
277	**Total Support Services - Central**	**2600**		0							0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description (Enter Whole Numbers Only)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
278	Other Support Services *(Describe & Itemize)*	2900									0
279	Total Support Services	2000		553,520							553,520
280	COMMUNITY SERVICES (MR/SS)	3000									0
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
282	Payments for Regular Programs	4110									0
283	Payments for Special Education Programs	4120									0
284	Payments for CTE Programs	4140									0
285	Total Payments to Other Dist & Govt Units	4000		0							0
286	DEBT SERVICE (MR/SS)	5000									
287	Debt Service - Interest on Short-Term Debt										
288	Tax Anticipation Warrants	5110									0
289	Tax Anticipation Notes	5120									0
290	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
291	State Aid Anticipation Certificates	5140									0
292	Other *(Describe & Itemize)*	5150									0
293	Total Debt Service	5000						0			0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000						16,000			16,000
295	Total Direct Disbursements/Expenditures			899,220				16,000			915,220
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										30,722
298	**60 - CAPITAL PROJECTS (CP)**										
299	SUPPORT SERVICES (CP)	2000									
300	Support Services - Business										
301	Facilities Acquisition & Construction Services	2530			65,000		2,070,000				2,135,000
302	Other Support Services *(Describe & Itemize)*	2900									0
303	Total Support Services	2000	0	0	65,000	0	2,070,000	0	0		2,135,000
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
305	Payments to Other Dist & Govt Units (In-State)										
306	Payments to Regular Programs	4110									0
307	Payment for Special Education Programs	4120									0
308	Payment for CTE Programs	4140									0
309	Payments to Other Govt Units (In-State) *(Describe & Itemize)*	4190									0
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	65,000	0	2,070,000	0	0		2,135,000
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,094,000)
315	**70 WORKING CASH FUND (WC)**										
317	**80 - TORT FUND (TF)**										
318	SUPPORT SERVICES - GENERAL ADMINISTRATION	2000									
319	Claims Paid from Self Insurance Fund	2361									0
320	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									0
321	Unemployment Insurance Payments	2363									0
322	Insurance Payments (regular or self-insurance)	2364									0
323	Risk Management and Claims Services Payments	2365									0
324	Judgment and Settlements	2366									0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
326	Reciprocal Insurance Payments	2368									0
327	Legal Service	2369									0
328	Property Insurance (Building & Grounds)	2371									0
329	Vehicle Insurance (Transportation)	2372									0
330	Total Support Services - General Administration	2000	0	0	0	0	0	0	0		0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description (Enter Whole Numbers Only)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
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
343	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										0
345	**90 - FIRE PREVENTION & SAFETY FUND (FP&S)**										
346	**SUPPORT SERVICES (FP&S)**	2000									
347	**Support Services - Business**										
348	Facilities Acquisition & Construction Services	2530									0
349	Operation & Maintenance of Plant Service	2540			50,000						50,000
350	**Total Support Services - Business**	2500	0	0	50,000	0	0	0	0		50,000
351	Other Support Services *(Describe & Itemize)*	2900									0
352	**Total Support Services**	2000	0	0	50,000	0	0	0	0		50,000
353	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)**	4000									
354	Payments to Regular Programs	4110									0
355	Payments to Special Education Programs	4120									0
356	Other Payments to In-State Govt Units *(Describe & Itemize)*	4190									0
357	**Total Payments to Other Districts & Govt Units (FPS)**	4000						0			0
358	**DEBT SERVICE (FP&S)**	5000									
359	**Debt Service - Interest on Short-Term Debt**										
360	Tax Anticipation Warrants	5110									0
361	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
362	**Total Debt Service - Interest on Short-Term Debt**	5100						0			0
363	**Debt Service - Interest on Long-Term Debt**	5200									0
364	**Debt Service - Payments of Principal on Long-Term Debt [15] (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	50,000	0	0	0	0		50,000
368	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(49,900)

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

1.
2.
3.
4.

Page 19

	A	B	C	D	E	F
1	**DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only**					
2	**Description**	**EDUCATIONAL FUND (10)**	**OPERATIONS & MAINTENANCE FUND (20)**	**TRANSPORTATION FUND (40)**	**WORKING CASH FUND (70)**	**TOTAL**
3	**Direct Revenues**	19,606,747	2,537,026	1,914,894	22,050	**24,080,717**
4	**Direct Expenditures**	19,606,414	2,521,500	1,910,000		**24,037,914**
5	**Difference**	333	15,526	4,894	22,050	**42,803**
6	**Estimated Fund Balance - June 30, 2018**	7,632,120	1,252,778	1,152,040	1,014,144	**11,051,082**

7 **Balanced budget, no deficit reduction plan is required.**

9 *A deficit reduction plan is required if the local board of education adopts (or amends) the 2017-18 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).*

10

11 ***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

13 *The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2016-2017 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.*

14

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

	Acct #	DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2017-2018 Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE (enter Ending Fund Balance)		8,625,787	1,236,952	1,147,146	992,994	13,002,879
RECEIPTS/REVENUES	Acct #					
LOCAL SOURCES	1000	17,399,998	2,477,018	1,283,864	22,000	21,182,888
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
STATE SOURCES	3000	1,030,489	0	828,000	0	1,858,489
FEDERAL SOURCES	4000	979,282	40,000	0	0	1,019,282
Total Receipts/Revenues		19,409,747	2,517,018	1,916,864	22,000	24,080,717
DISBURSEMENTS/EXPENDITURES	Funct #					
INSTRUCTION	1000	12,798,525				12,798,525
SUPPORT SERVICES	2000	8,108,980	2,521,500	1,910,000		10,530,480
COMMUNITY SERVICES	3000	2,400	0	0		2,400
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	538,500	0	0		538,500
DEBT SERVICES	5000	0	0	0		0
PROVISION FOR CONTINGENCIES	6000	100,000	0	0		100,000
Total Disbursements/Expenditures		19,409,414	2,521,500	1,910,000		24,037,914
Excess of Receipts/Revenues Over/(Under) Disbursements/Expenditures		333	(5,528)	4,864	22,000	42,803
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)		5,000	300	0	0	5,300
OTHER USES OF FUNDS (8000)		2,000,000	0	0	0	2,000,000
TOTAL OTHER SOURCES/USES OF FUNDS		(1,995,000)	300	0	0	(1,994,700)
ESTIMATED ENDING FUND BALANCE		7,632,120	1,252,779	1,152,040	1,014,144	11,051,082

	ESTIMATED BUDGET FY2018-2019 Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	ESTIMATED BUDGET FY2019-2020 Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	ESTIMATED BUDGET FY2020-2021 Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE	7,632,120	1,252,779	1,152,040	1,014,144	11,051,082	7,632,120	1,252,779	1,152,040	1,014,144	11,051,082	7,632,120	1,252,779	1,152,040	1,014,144	11,051,082
RECEIPTS/REVENUES															
LOCAL SOURCES					0					0					0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT					0					0					0
STATE SOURCES					0					0					0
FEDERAL SOURCES					0					0					0
Total Receipts/Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DISBURSEMENTS/EXPENDITURES															
INSTRUCTION					0					0					0
SUPPORT SERVICES					0					0					0
COMMUNITY SERVICES					0					0					0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS					0					0					0
DEBT SERVICES					0					0					0
PROVISION FOR CONTINGENCIES					0					0					0
Total Disbursements/Expenditures	0	0	0		0	0	0	0		0	0	0	0		0
Excess of Receipts/Revenues Over/(Under) Disbursements/Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER SOURCES/USES OF FUNDS															
OTHER SOURCES OF FUNDS (7000)					0					0					0
OTHER USES OF FUNDS (8000)					0					0					0
TOTAL OTHER SOURCES/USES OF FUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ESTIMATED ENDING FUND BALANCE	7,632,120	1,252,779	1,152,040	1,014,144	11,051,082	7,632,120	1,252,779	1,152,040	1,014,144	11,051,082	7,632,120	1,252,779	1,152,040	1,014,144	11,051,082

	SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021
ESTIMATED BEGINNING FUND BALANCE	13,002,879	11,051,082	11,051,082	11,051,082
RECEIPTS/REVENUES				
LOCAL SOURCES	21,182,888	0	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	0	0	0	0
STATE SOURCES	1,858,489	0	0	0
FEDERAL SOURCES	1,034,282	0	0	0
Total Receipts/Revenues	24,080,717	0	0	0
DISBURSEMENTS/EXPENDITURES				
INSTRUCTION	12,798,525	0	0	0
SUPPORT SERVICES	10,532,480	0	0	0
COMMUNITY SERVICES	2,400	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	538,500	0	0	0
DEBT SERVICES	0	0	0	0
PROVISION FOR CONTINGENCIES	100,000	0	0	0
Total Disbursements/Expenditures	24,037,914	0	0	0
Excess of Receipts/Revenues Over/(Under) Disbursements/Expenditures	42,803	0	0	0
OTHER SOURCES/USES OF FUNDS				
OTHER SOURCES OF FUNDS (7000)	5,300	0	0	0
OTHER USES OF FUNDS (8000)	2,000,000	0	0	0
TOTAL OTHER SOURCES/USES OF FUNDS	(1,994,700)	0	0	0
ESTIMATED ENDING FUND BALANCE	11,051,082	11,051,082	11,051,082	11,051,082

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

Will County School District 92 ***56099092002***

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:

0

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

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

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2018 budgeted expenditures over FY2017 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

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

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: **Will County School District 92**

RCDT Number: **56-099-0920-02**

Description (Enter Whole Numbers Only)	Funct #	Estimated Actual Expenditures, Fiscal Year 2017 (10) Educational Fund	(20) Operations & Maintenance Fund	Total	Budgeted Expenditures, Fiscal Year 2018 (10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	277,542		277,542	292,275		292,275
2. Special Area Administration Services	2330	165,985		165,985	176,250		176,250
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510	173,377		173,377	180,950	0	180,950
5. Internal Services	2570	135,417		135,417	131,000		131,000
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		752,321	0	752,321	780,475	0	780,475
9. Estimated Percent Increase (Decrease) for FY2018 (Budgeted) over FY2017 (Actual)							4%

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

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

See: School Code, Section 10-20.21 - Contracts

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

Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipient of Non-Monetary Remunerations Distributed
Great American Opportunities	Magazine Sales	2,712		District 92 Students	
Great American Opportunities	Cookie Dough	3,677		Oak Prairie Choir	
Scholastic Book Fairs	Books/Magazines	3,350		D92 Libraries	
Life Touch	Student Pictures	5,498		District 92 Students	
Yankee Candles	Candles	8,901		PFA - D92 Students	
Harcourt Outlines	Pens & Pencils	435		District 92 Students	
Kids Stuff	Coupon books	2,350		PFA - D92 Students	

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)

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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 2017 for all Funds **(Cells C3 - K3)** **(Line must have a number or zero. Do not leave blank.)**	**OK**
Transfer Among Funds **(Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29)**, must equal **(Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52)**.	**OK**
Transfer of Interest **(Funds 10 thru 90 - Acct 7140 - Cells C30:K30)**, must equal **(Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53)**.	**OK**
Transfer to Debt Service to Pay Principal on Capital Leases **(Fund 30 - Acct 7400 - Cell E39)** must equal **(Funds 10, 20 & 60 - Acct 8400 Cells C57:H60)**.	**OK**
Transfer to Debt Service to Pay Interest on Capital Leases **(Fund 30 - Acct 7500 - Cell E40)** must equal **(Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64)**.	**OK**
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds **(Fund 30 - Acct 7600 - Cell E41)** must equal **(Funds 10 & 20 - Acct 8600 - Cells C65:D68)**.	**OK**
Transfer to Debt Service to Pay Interest on Revenue Bonds **(Fund 30 - Acct 7700 - Cell E42)** must equal **(Funds 10 & 20 - Acct 8700 - Cells C69:D72)**.	**OK**
Transfer to Capital Projects Fund **(Fund 60 - Acct 7800 - Cell H43)** must equal **(Fund 10 & 20, Acct 8800 - Cells C73:D76)**.	**OK**
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2017, (CashSum 4, All Funds), cannot be negative.	
Educational **(Fund 10 - Cell C3)**	**OK**
Operations & Maintenance **(Fund 20 - Cell D3)**	**OK**
Debt Service **(Fund 30 - Cell E3)**	**OK**
Transportation **(Fund 40 - Cell F3)**	**OK**
Municipal Retirement/Social Security **(Fund 50 - Cell G3)**	**OK**
Capital Projects **(Fund 60 - Cell H3)**	**OK**
Working Cash **(Fund 70 - Cell I3)**	**OK**
Tort **(Fund 80 - Cell J3)**	**OK**
Fire Prevention & Safety **(Fund 90 - Cell K3)**	**OK**
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2018, (Page CashSum 4 - All Funds), cannot be negative.	
Educational **(Fund 10 - Cell C21)**	**OK**
Operations & Maintenance **(Fund 20 - Cell D21)**	**OK**
Debt Service **(Fund 30 - Cell E21)**	**OK**
Transportation **(Fund 40 - F21)**	**OK**
Municipal Retirement/Social Security **(Fund 50 - Cell G21)**	**OK**
Capital Projects **(Fund 60 - H21)**	**OK**
Working Cash **(Fund 70 - Cell I21)**	**OK**
Tort **(Fund 80 - Cell J21)**	**OK**
Fire Prevention & Safety **(Fund 90 - Cell K21)**	**OK**
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
Interfund Loans Payable **(Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6)** must equal Interfund Loans Receivable **(Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15)**.	**OK**
Interfund Loans Receivable **(Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7)** must equal Interfund Loans Payable **(Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16)**.	**OK**

End of Balancing