

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2016 - June 30, 2017

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

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

District Name: Effingham Community Unit District #40
District RCDT No: 03-025-0400-26

If your FY16 AFR states that you need to do a deficit reduction plan and your FY17 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Effingham Community Unit District #40, County of Effingham,
State of Illinois, for the Fiscal Year beginning July 1, 2016 and ending June 30, 2017.

WHEREAS the Board of Education of Effingham Community Unit District #40,
County of Effingham, 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 26th day of September, 20 16,
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, 2016 and ending June 30, 2017.

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 26th
day of September, 20 16 by a roll call vote of 6 Yeas, and 0 Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
<i>[Signature]</i>	
<i>[Signature]</i>	
<i>[Signature]</i>	
<i>[Signature]</i>	
<i>[Signature]</i>	
<i>[Signature]</i>	

* 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: <https://sec1.isbe.net/attachmgr/default.aspx> The electronic version does not require member signatures.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(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, 2016 ¹		6,420,099	1,552,012	793,441	1,756,450	1,061,768	0	2,188,918	362,618	545,728	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	9,671,867	2,350,531	1,361,006	835,667	886,958	0	217,676	1,404,427	204,876	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	6,040,586	0	0	604,053	0	0	0	0	0	
8	FEDERAL SOURCES	4000	1,432,735	0	70,566	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		17,145,188	2,350,531	1,431,572	1,439,720	886,958	0	217,676	1,404,427	204,876	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	3,999,715									
11	Total Receipts/Revenues		21,144,903	2,350,531	1,431,572	1,439,720	886,958	0	217,676	1,404,427	204,876	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	11,928,367				293,494					
14	SUPPORT SERVICES	2000	4,803,936	2,548,028		1,815,943	547,778	0		1,401,701	293,350	
15	COMMUNITY SERVICES	3000	8,062	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	750,000	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	2,080,321	312,765	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		17,490,365	2,548,028	2,080,321	2,128,708	841,272	0		1,401,701	293,350	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	3,999,715	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		21,490,080	2,548,028	2,080,321	2,128,708	841,272	0		1,401,701	293,350	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(345,177)	(197,497)	(648,749)	(688,988)	45,686	0	217,676	2,726	(88,474)	
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	1,700			161,000						
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			39,730							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			4,550							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990				576,382						
46	Total Other Sources of Funds ⁸		1,700	0	44,280	737,382	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(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	39,730									
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	4,550									
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		44,280	0	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		(42,580)	0	44,280	737,382	0	0	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2017		6,032,342	1,354,515	188,972	1,804,844	1,107,454	0	2,406,594	365,344	457,254	

SUMMARY OF EXPENDITURES (by Major Object)												
	A	B	C	D	E	F	G	H	I	J	K	L
84	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
85	Object Name											
86	Salaries	100	12,504,524	1,066,198		640,487		0		806,963	0	15,018,172
87	Employee Benefits	200	1,961,164	158,920		185,906	841,272	0		7,652	0	3,154,914
88	Purchased Services	300	1,058,322	329,142	0	45,124		0		557,086	40,000	2,029,674
89	Supplies & Materials	400	1,608,932	526,644		291,354		0		0	3,000	2,429,930
90	Capital Outlay	500	258,868	467,004		652,572		0		30,000	250,350	1,658,794
91	Other Objects	600	98,555	120	2,080,321	313,265	0	0		0	0	2,492,261
92	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
93	Termination Benefits	800	0	0		0		0		0	0	0
94	Total Expenditures		17,490,365	2,548,028	2,080,321	2,128,708	841,272	0		1,401,701	293,350	26,783,745

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, 2016 ⁷		6,420,099	1,552,012	793,441	1,756,450	1,061,768	0	2,188,918	362,618	545,728
4	Total Direct Receipts & Other Sources ⁸		17,146,888	2,350,531	1,475,852	2,177,102	886,958	0	217,676	1,404,427	204,876
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		17,146,888	2,350,531	1,475,852	2,177,102	886,958	0	217,676	1,404,427	204,876
12	Total Amount Available		23,566,987	3,902,543	2,269,293	3,933,552	1,948,726	0	2,406,594	1,767,045	750,604
13	Total Direct Disbursements & Other Uses ⁹		17,534,645	2,548,028	2,080,321	2,128,708	841,272	0	0	1,401,701	293,350
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		17,534,645	2,548,028	2,080,321	2,128,708	841,272	0	0	1,401,701	293,350
21	ENDING CASH BALANCE ON HAND June 30, 2017 ⁷		6,032,342	1,354,515	188,972	1,804,844	1,107,454	0	2,406,594	365,344	457,254

ESTIMATED RECEIPTS/REVENUES

	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	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ¹¹	-	7,441,567	2,022,165	1,356,306	808,866	400,025		202,216	1,400,026	202,216
6	Leasing Purposes Levy ¹²	1130	44,280	157,936							
7	Special Education Purposes Levy	1140	161,773								
8	FICA and Medicare Only Levies	1150					415,029				
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		7,647,620	2,180,101	1,356,306	808,866	815,054	0	202,216	1,400,026	202,216
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	9,100	2,600	1,900	1,000	1,000		260	1,400	260
15	Payments from Local Housing Authority	1220	7,000	2,100	1,400	800	1,000		200	1,000	200
16	Corporate Personal Property Replacement Taxes ¹³	1230	653,923				62,904				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		670,023	4,700	3,300	1,800	64,904	0	460	2,400	460
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311	1								
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	3,800								
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	24,000								
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		27,801								
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				4,100					
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									

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
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
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442				1					
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					4,101					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	50,000	10,000	1,400	12,900	7,000		15,000	2,000	2,200
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		50,000	10,000	1,400	12,900	7,000	0	15,000	2,000	2,200
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	695,480								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	70,306								
74	Other Food Service (Describe & Itemize)	1690	15,650								
75	Total Food Service		781,436								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	52,046								
78	Admissions - Other	1719	22,878								
79	Fees	1720	150,462								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		225,386	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	86,100								
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		86,100								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910		152,830							
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	1								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	32,000								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
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
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	151,500	2,900		8,000				1	
108	Total Other Revenue from Local Sources		183,501	155,730	0	8,000	0	0	0	1	0
109	Total Receipts/Revenues from Local Sources	1000	9,671,867	2,350,531	1,361,006	835,667	886,958	0	217,676	1,404,427	204,876
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)											
110											
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
115											
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	General State Aid (Section 18-8.05)	3001	5,159,285								
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		5,159,285	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID (3100-3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100									
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	358,000								
126	Special Education - Personnel	3110	449,000								
127	Special Education - Orphanage - Individual	3120	7,000								
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		814,000	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	5,100								
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		5,100				0				
145	State Free Lunch & Breakfast	3360	9,700								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	52,500								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500				350,853					
152	Transportation - Special Education	3510				253,200					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		604,053	0				

1	A	B	C	D	E	F	G	H	I	J	K
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
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									
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	1								
172	Total Restricted Grants-In-Aid		881,301	0	0	604,053	0	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	6,040,586	0	0	604,053	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL										
186	TITLE VI										
187	Title VI - Innovation and Flexibility Formula	4100									
188	Title VI - SEA Projects	4105									
189	Title VI - Rural Education Initiative (REI)	4107									
190	Title VI - Other (Describe & Itemize)	4199									
191	Total Title VI		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	375,000								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	101,000								
197	Summer Food Service Admin/Program	4225	6,475								
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		482,475				0				

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
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	477,348								
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		477,348	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									
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through	4620	131,464								
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		131,464	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins-Title IIIIE 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			70,566						
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876									

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
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
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	70,566	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	141,448								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	50,000								
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		1,432,735	0	70,566	0	0	0		0	0
274	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,432,735	0	70,566	0	0	0	0	0	0
275	TOTAL DIRECT RECEIPTS/REVENUES		17,145,188	2,350,531	1,431,572	1,439,720	886,958	0	217,676	1,404,427	204,876

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description (Enter Whole Numbers Only)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	5,875,476	931,111	12,529	279,989	210,737	0	0	0	7,309,842
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	2,625,699	434,202	30,856	43,253		350			3,134,360
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	227,440	144,183	9,564	34,323					415,510
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	412,665	47,764	1,139	21,180					482,748
14	Interscholastic Programs	1500	260,998	8,649	38,638	61,277		7,727			377,289
15	Summer School Programs	1600									0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	75,735	18,561	731						95,027
18	Bilingual Programs	1800	76,189	35,986	1,416						113,591
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	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 Instruction¹⁴	1000	9,554,202	1,620,456	94,873	440,022	210,737	8,077	0	0	11,928,367
34	SUPPORT SERVICES (ED)	2000									
35	Support Services - Pupil										
36	Attendance & Social Work Services	2110	97,933	1,904	654						100,491
37	Guidance Services	2120	503,666	57,470	1,109						562,245
38	Health Services	2130	35,190	7,652	85	1,000					43,927
39	Psychological Services	2140	139,767	10,407	7,325						157,499
40	Speech Pathology & Audiology Services	2150									0
41	Other Support Services - Pupils (Describe & Itemize)	2190				19,766					19,766
42	Total Support Services - Pupil	2100	776,556	77,433	9,173	20,766	0	0	0	0	883,928
43	Support Services - Instructional Staff										
44	Improvement of Instruction Services	2210				10,214	2,858				13,072
45	Educational Media Services	2220	70,659	15,477	336	15,831					102,303
46	Assessment & Testing	2230									0
47	Total Support Services - Instructional Staff	2200	70,659	15,477	10,550	18,689	0	0	0	0	115,375
48	Support Services - General Administration										
49	Board of Education Services	2310				7,001	714				7,715
50	Executive Administration Services	2320	208,386	9,423	70,018	93,750		23,800			405,377
51	Special Area Administration Services	2330									0
52	Tort Immunity Services	2360 - 2370									0
53	Total Support Services - General Administration	2300	208,386	9,423	77,019	94,464	0	23,800	0	0	413,092
54	Support Services - School Administration										
55	Office of the Principal Services	2410	1,103,905	93,653	17,169	100,971	853	3,786			1,320,337
56	Other Support Services - School Administration (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	1,103,905	93,653	17,169	100,971	853	3,786	0	0	1,320,337
58	Support Services - Business										
59	Direction of Business Support Services	2510	155,125	2,898	29,084	55,750	45,778	1,607			290,242
60	Fiscal Services	2520	126,666	21,249	343	32,500					180,758

1	A	B	C	D	E	F	G	H	I	J	K
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
61	Operation & Maintenance of Plant Services	2540			55,187	225,836					281,023
62	Pupil Transportation Services	2550			647	13					660
63	Food Services	2560	509,025	120,575	7,516	617,747	1,500	1,928			1,258,291
64	Internal Services	2570									0
65	Total Support Services - Business	2500	790,816	144,722	92,777	931,846	47,278	3,535	0	0	2,010,974
66	Support Services - Central										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630									0
70	Staff Services	2640									0
71	Data Processing Services	2660									0
72	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
73	Other Support Services (Describe & Itemize)	2900			873			59,357			60,230
74	Total Support Services	2000	2,950,322	340,708	207,561	1,166,736	48,131	90,478	0	0	4,803,936
75	COMMUNITY SERVICES (ED)	3000			5,888	2,174					8,062
76	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
77	Payments to Other Dist & Govt Units (In-State)										
78	Payments for Regular Programs	4110									0
79	Payments for Special Education Programs	4120			670,000						670,000
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140			80,000						80,000
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
84	Total Payments to Other Dist & Govt Units (In-State)	4100			750,000			0			750,000
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220									0
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
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			750,000			0			750,000
103	DEBT SERVICE (ED)	5000									
104	Debt Service - Interest on Short-Term Debt										
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
110	Total Debt Service - Interest on Short-Term Debt	5100						0			0
111	Debt Service - Interest on Long-Term Debt	5200									0
112	Total Debt Service	5000						0			0
113	PROVISION FOR CONTINGENCIES (ED)	6000									0
114	Total Direct Disbursements/Expenditures		12,504,524	1,961,164	1,058,322	1,608,932	258,868	98,555	0	0	17,490,365
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(345,177)

1	A	B	C	D	E	F	G	H	I	J	K
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
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	1,066,198	158,920	329,142	526,644	467,004				2,547,908
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	1,066,198	158,920	329,142	526,644	467,004	0	0	0	2,547,908
128	Other Support Services (Describe & Itemize)	2900						120			120
129	Total Support Services	2000	1,066,198	158,920	329,142	526,644	467,004	120	0	0	2,548,028
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
138	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
139	Total Payments to Other Dist & Govt Unit	4000						0			0
140	DEBT SERVICE (O&M)	5000									
141	Debt Service - Interest on Short-Term Debt										
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									
151	Total Direct Disbursements/Expenditures		1,066,198	158,920	329,142	526,644	467,004	120	0	0	2,548,028
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(197,497)
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

1	A	B	C	D	E	F	G	H	I	J	K
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
169	Debt Service - Interest on Long-Term Debt	5200						202,506			202,506
170	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						1,870,000			1,870,000
171	Debt Service Other (Describe & Itemize)	5400						7,815			7,815
172	Total Debt Service	5000			0			2,080,321			2,080,321
173	PROVISION FOR CONTINGENCIES (DS)	6000									0
174	Total Direct Disbursements/Expenditures				0			2,080,321			2,080,321
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(648,749)
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	640,487	185,906	45,124	291,354	652,572	500			1,815,943
183	Other Support Services (Describe & Itemize)										0
184	Total Support Services	2000	640,487	185,906	45,124	291,354	652,572	500	0	0	1,815,943
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						19,922			19,922
206	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						292,843			292,843
207	Debt Service - Other (Describe and Itemize)	5400									0
208	Total Debt Service	5000						312,765			312,765
209	PROVISION FOR CONTINGENCIES (TR)	6000									0
210	Total Direct Disbursements/Expenditures		640,487	185,906	45,124	291,354	652,572	313,265	0	0	2,128,708
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(688,988)
212	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
213	INSTRUCTION (MR/SS)	1000									
215	Regular Program	1100		78,982							78,982
216	Pre-K Programs	1125		22,979							22,979
217	Special Education Programs (Functions 1200-1220)	1200		172,597							172,597
218	Special Education Programs Pre-K	1225									0
219	Remedial and Supplemental Programs K-12	1250		3,297							3,297
220	Remedial and Supplemental Programs Pre-K	1275									0
221	Adult/Continuing Education Programs	1300									0

1	A	B	C	D	E	F	G	H	I	J	K
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
222	CTE Programs	1400		5,406							5,406
223	Interscholastic Programs	1500		4,491							4,491
224	Summer School Programs	1600									0
225	Gifted Programs	1650									0
226	Driver's Education Programs	1700		1,098							1,098
227	Bilingual Programs	1800		4,644							4,644
228	Truant Alternative & Optional Programs	1900									0
229	Total Instruction	1000		293,494							293,494
230	SUPPORT SERVICES (MR/SS)	2000									
231	Support Services - Pupil										
232	Attendance & Social Work Services	2110		1,420							1,420
233	Guidance Services	2120		10,926							10,926
234	Health Services	2130		6,887							6,887
235	Psychological Services	2140		2,027							2,027
236	Speech Pathology & Audiology Services	2150									0
237	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190									0
238	Total Support Services - Pupil	2100		21,260							21,260
239	Support Services - Instructional Staff										
240	Improvement of Instruction Services	2210									0
241	Educational Media Services	2220		7,631							7,631
242	Assessment & Testing	2230									0
243	Total Support Services - Instructional Staff	2200		7,631							7,631
244	Support Services - General Administration										
245	Board of Education Services	2310									0
246	Executive Administration Services	2320		9,710							9,710
247	Special Area Administrative Services	2330									0
248	Claims Paid from Self Insurance Fund	2361									0
249	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
250	Unemployment Insurance Payments	2363									0
251	Insurance Payments (regular or self-insurance)	2364									0
252	Risk Management and Claims Services Payments	2365									0
253	Judgment and Settlements	2366									0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		6,887							6,887
255	Reciprocal Insurance Payments	2368									0
256	Legal Service	2369									0
257	Total Support Services - General Administration	2300		16,597							16,597
258	Support Services - School Administration										
259	Office of the Principal Services	2410		87,518							87,518
260	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0
261	Total Support Services - School Administration	2400		87,518							87,518
262	Support Services - Business										
263	Direction of Business Support Services	2510		1,769							1,769
264	Fiscal Services	2520		31,271							31,271
265	Facilities Acquisition & Construction Services	2530									0
266	Operation & Maintenance of Plant Service	2540		188,861							188,861
267	Pupil Transportation Services	2550		114,720							114,720
268	Food Services	2560		78,151							78,151
269	Internal Services	2570									0
270	Total Support Services - Business	2500		414,772							414,772
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

	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		547,778							547,778
280	COMMUNITY SERVICES (MR/SS)	3000									0
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									0
282	Payments for Regular Programs	4110									0
283	Payments for Special Education Programs	4120									0
284	Payments for CTE Programs	4140									0
285	Total Payments to Other Dist & Govt Units	4000		0							0
286	DEBT SERVICE (MR/SS)	5000									0
287	Debt Service - Interest on Short-Term Debt										0
288	Tax Anticipation Warrants	5110									0
289	Tax Anticipation Notes	5120									0
290	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
291	State Aid Anticipation Certificates	5140									0
292	Other (Describe & Itemize)	5150									0
293	Total Debt Service	5000						0			0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
295	Total Direct Disbursements/Expenditures			841,272				0			841,272
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										45,686
298	60 - CAPITAL PROJECTS (CP)										
299	SUPPORT SERVICES (CP)	2000									0
300	Support Services - Business										0
301	Facilities Acquisition & Construction Services	2530									0
302	Other Support Services (Describe & Itemize)	2900									0
303	Total Support Services	2000	0	0	0	0	0	0	0		0
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									0
305	Payments to Other Dist & Govt Units (In-State)										0
306	Payments to Regular Programs	4110									0
307	Payment for Special Education Programs	4120									0
308	Payment for CTE Programs	4140									0
309	Payments to Other Govt Units (In-State) (Describe & Itemize)	4190									0
310	Total Payments to Other Districts & Govt Units	4000			0			0			0
311	PROVISION FOR CONTINGENCIES (CP)	6000									0
312	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
315	70 WORKING CASH FUND (WC)										
317	80 - TORT FUND (TF)										
318	SUPPORT SERVICES - GENERAL ADMINISTRATION	2000									0
319	Claims Paid from Self Insurance Fund	2361									0
320	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			240,000						240,000
321	Unemployment Insurance Payments	2363									0
322	Insurance Payments (regular or self-insurance)	2364			190,000						190,000
323	Risk Management and Claims Services Payments	2365	771,773								771,773
324	Judgment and Settlements	2366					30,000				30,000
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	35,190	7,652	70,086						112,928
326	Reciprocal Insurance Payments	2368									0
327	Legal Service	2369			57,000						57,000
328	Property Insurance (Building & Grounds)	2371									0
329	Vehicle Insurance (Transportation)	2372									0
330	Total Support Services - General Administration	2000	806,963	7,652	557,086	0	30,000	0	0		1,401,701

1	A	B	C	D	E	F	G	H	I	J	K
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
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 on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
340	Total Debt Service	5000						0			0
341	PROVISION FOR CONTINGENCIES (TF)	6000									0
342	Total Direct Disbursements/Expenditures		806,963	7,652	557,086	0	30,000	0	0		1,401,701
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,726
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
346	SUPPORT SERVICES (FP&S)	2000									
347	Support Services - Business										
348	Facilities Acquisition & Construction Services	2530			40,000	3,000	250,350				293,350
349	Operation & Maintenance of Plant Service	2540									0
350	Total Support Services - Business	2500	0	0	40,000	3,000	250,350	0	0		293,350
351	Other Support Services <i>(Describe & Itemize)</i>	2900									0
352	Total Support Services	2000	0	0	40,000	3,000	250,350	0	0		293,350
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 <i>(Describe & Itemize)</i>	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 <i>(Describe & Itemize)</i>	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	40,000	3,000	250,350	0	0		293,350
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(88,474)

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

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

	A	B	C	D	E	F
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	17,145,188	2,350,531	1,439,720	217,676	21,153,115
4	Direct Expenditures	17,490,365	2,548,028	2,128,708		22,167,101
5	Difference	(345,177)	(197,497)	(688,988)	217,676	(1,013,986)
6	Estimated Fund Balance - June 30, 2016	6,032,342	1,354,515	1,804,844	2,406,594	11,598,295
7	Unbalanced budget, however, a deficit reduction plan is not required at this time.					
9	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).					
10	Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.					
12	The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 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.					
14	The deficit reduction plan, if required, is developed using ISBE guidelines and format.					
15						

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

	A	B	C	D	E	F	G	
1	Effingham Community Unit District #40 03-025-0400-26		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2016-2017					
2								
3								
4								<i>District Number</i>
5								
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		6,420,099	1,552,012	1,756,450	2,188,918	11,917,479	
8	RECEIPTS/REVENUES	Acct #						
9	LOCAL SOURCES	1000	9,671,867	2,350,531	835,667	217,676	13,075,741	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0	
11	STATE SOURCES	3000	6,040,586	0	604,053	0	6,644,639	
12	FEDERAL SOURCES	4000	1,432,735	0	0	0	1,432,735	
13	Total Receipts/Revenues		17,145,188	2,350,531	1,439,720	217,676	21,153,115	
14	DISBURSEMENTS/EXPENDITURES	Funct #						
15	INSTRUCTION	1000	11,928,367				11,928,367	
16	SUPPORT SERVICES	2000	4,803,936	2,548,028	1,815,943		9,167,907	
17	COMMUNITY SERVICES	3000	8,062	0	0		8,062	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	750,000	0	0		750,000	
19	DEBT SERVICES	5000	0	0	312,765		312,765	
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0	
21	Total Disbursements/Expenditures		17,490,365	2,548,028	2,128,708		22,167,101	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(345,177)	(197,497)	(688,988)	217,676	(1,013,986)	
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)		1,700	0	737,382	0	739,082	
25	OTHER USES OF FUNDS (8000)		44,280	0	0	0	44,280	
26	TOTAL OTHER SOURCES/USES OF FUNDS		(42,580)	0	737,382	0	694,802	
27	ESTIMATED ENDING FUND BALANCE		6,032,342	1,354,515	1,804,844	2,406,594	11,598,295	

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

	A	B	H	I	J	K	L	
1	Effingham Community Unit District #40 <u>03-025-0400-26</u>		ESTIMATED BUDGET FY2017-2018					
2								
3								
4								<i>District Number</i>
5								
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		6,032,342	1,354,515	1,804,844	2,406,594	11,598,295	
8	RECEIPTS/REVENUES	Acct #						
9	LOCAL SOURCES	1000					0	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0	
11	STATE SOURCES	3000					0	
12	FEDERAL SOURCES	4000					0	
13	Total Receipts/Revenues		0	0	0	0	0	
14	DISBURSEMENTS/EXPENDITURES	Funct #						
15	INSTRUCTION	1000					0	
16	SUPPORT SERVICES	2000					0	
17	COMMUNITY SERVICES	3000					0	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0	
19	DEBT SERVICES	5000					0	
20	PROVISION FOR CONTINGENCIES	6000					0	
21	Total Disbursements/Expenditures		0	0	0		0	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0	
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)						0	
25	OTHER USES OF FUNDS (8000)						0	
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0	
27	ESTIMATED ENDING FUND BALANCE		6,032,342	1,354,515	1,804,844	2,406,594	11,598,295	

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

	A	B	M	N	O	P	Q	
1	Effingham Community Unit District #40 <u>03-025-0400-26</u>		ESTIMATED BUDGET FY2018-2019					
2								
3								
4								<i>District Number</i>
5								
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		6,032,342	1,354,515	1,804,844	2,406,594	11,598,295	
8	RECEIPTS/REVENUES	Acct #						
9	LOCAL SOURCES	1000					0	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0	
11	STATE SOURCES	3000					0	
12	FEDERAL SOURCES	4000					0	
13	Total Receipts/Revenues		0	0	0	0	0	
14	DISBURSEMENTS/EXPENDITURES	Funct #						
15	INSTRUCTION	1000					0	
16	SUPPORT SERVICES	2000					0	
17	COMMUNITY SERVICES	3000					0	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0	
19	DEBT SERVICES	5000					0	
20	PROVISION FOR CONTINGENCIES	6000					0	
21	Total Disbursements/Expenditures		0	0	0		0	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0	
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)						0	
25	OTHER USES OF FUNDS (8000)						0	
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0	
27	ESTIMATED ENDING FUND BALANCE		6,032,342	1,354,515	1,804,844	2,406,594	11,598,295	

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

	A	B	R	S	T	U	V	
1	Effingham Community Unit District #40 <u>03-025-0400-26</u>		ESTIMATED BUDGET FY2019-2020					
2								
3								
4								<i>District Number</i>
5								
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		6,032,342	1,354,515	1,804,844	2,406,594	11,598,295	
8	RECEIPTS/REVENUES	Acct #						
9	LOCAL SOURCES	1000					0	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0	
11	STATE SOURCES	3000					0	
12	FEDERAL SOURCES	4000					0	
13	Total Receipts/Revenues		0	0	0	0	0	
14	DISBURSEMENTS/EXPENDITURES	Funct #						
15	INSTRUCTION	1000					0	
16	SUPPORT SERVICES	2000					0	
17	COMMUNITY SERVICES	3000					0	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0	
19	DEBT SERVICES	5000					0	
20	PROVISION FOR CONTINGENCIES	6000					0	
21	Total Disbursements/Expenditures		0	0	0		0	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0	
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)						0	
25	OTHER USES OF FUNDS (8000)						0	
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0	
27	ESTIMATED ENDING FUND BALANCE		6,032,342	1,354,515	1,804,844	2,406,594	11,598,295	

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

	A	B	W	X	Y	Z
1	Effingham Community Unit District #40 03-025-0400-26 <i>District Number</i>		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption:</i> _____ (Enter as MM/DD/YY)			
2						
3						
4						
5						
6			FY2016-2017	FY2017-2018	FY2018-2019	FY2019-2020
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		11,917,479	11,598,295	11,598,295	11,598,295
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	13,075,741	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	6,644,639	0	0	0
12	FEDERAL SOURCES	4000	1,432,735	0	0	0
13	Total Receipts/Revenues		21,153,115	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	11,928,367	0	0	0
16	SUPPORT SERVICES	2000	9,167,907	0	0	0
17	COMMUNITY SERVICES	3000	8,062	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	750,000	0	0	0
19	DEBT SERVICES	5000	312,765	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		22,167,101	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,013,986)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		739,082	0	0	0
25	OTHER USES OF FUNDS (8000)		44,280	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		694,802	0	0	0
27	ESTIMATED ENDING FUND BALANCE		11,598,295	11,598,295	11,598,295	11,598,295

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

Effingham Community Unit District #40

03-025-0400-26

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: Transportation, Insurance) If yes please explain:

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

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

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of 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](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)			School District Name: Effingham Community Unit District #40				
			RCDT Number: 03-025-0400-26				
		Estimated Actual Expenditures, Fiscal Year 2016			Budgeted Expenditures, Fiscal Year 2017		
Description (Enter Whole Numbers Only)	Funct #	(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	388,445		388,445	405,377		405,377
2. Special Area Administration Services	2330			0	0		0
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510	274,053		274,053	290,242	0	290,242
5. Internal Services	2570			0	0		0
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
8. Totals		662,498	0	662,498	695,619	0	695,619
9. Estimated Percent Increase (Decrease) for FY2017 (Budgeted) over FY2016 (Actual)							5%

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)