

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2015 - June 30, 2016

Balanced budget, no deficit
reduction plan is required.

FILED
SEP 30 2015

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

District Name: Glenbard Township High Schhol Dist 87

District RCDD No: 19-022-0870-17

If your FY15 AFR states that you need to do a deficit reduction plan and your FY16 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26) DuPage County Clerk

Budget of Glenbard Township High Schhol Dist 87, County of DuPage,
State of Illinois, for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016.

WHEREAS the Board of Education of Glenbard Township High Schhol Dist 87,
County of DuPage, 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 28th day of Sept., 20 15,
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, 2015 and ending June 30, 2016.

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 28th
day of Sept., 20 15 by a roll call vote of 6 Yeas, and 0 Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
<i>Theresa Styer</i>	
<i>Robert C. ...</i>	
<i>Margaret ...</i>	
<i>Julith Weinstock</i>	
<i>Martha L. Mueller</i>	
<i>J. M. ...</i>	

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required
by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30,
whichever comes first. Budgets are submitted to: <https://sec1.isbe.net/attachmgr/default.aspx> The electronic version does
not require member signatures.

BUDGET SUMMARY

A	B	C	D	E	F	G	H	I	J	K	L
	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1											
Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.											
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BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
	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	
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>											
2	OTHER USES OF FUNDS (6000)											
47	TRANSFER TO VARIOUS OTHER FUNDS (6100)											
49	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110										
50	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130							0			
53	Transfer of Interest ⁹	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
54	Transfer of Excess Fire Prev & Safety Tax & Interest ³	8160										
55	Proceeds to O&M Fund											
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	0	0								
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0								
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	544,878								
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0								
61	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0								
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0								
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0								
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0								
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	2,470,000								
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0								
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0								
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0								
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	467,122								
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0								
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0								
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0								
73	Taxes Transferred to Pay for Capital Projects	8810	0	0								
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0								
75	Other Revenues Pledged to Pay for Capital Projects	8830	0	0								
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0								
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0								
78	Other Uses Not Classified Elsewhere	8990	0	0								
79	Total Other Uses of Funds ⁹		0	3,482,000	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		500,000	(3,482,000)	7,033,066	0	0	35,000,000	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2016		47,846,545	11,686,427	3,973,092	2,956,298	2,695,208	21,831,586	6,282,753	0	0	0
82												
83												
84												

SUMMARY OF EXPENDITURES (by Major Object)

	(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									
87	Salaries	74,788,264	623,908	28,247	0	0	0	0	0	75,440,419
88	Employee Benefits	12,493,547	58,000	3,300	2,735,702	0	0	0	0	15,290,549
89	Purchased Services	300	4,285,755	0	5,698,200	467,700	0	0	0	21,420,157
90	Supplies & Materials	400	2,979,500	0	96,000	0	0	0	0	6,801,995
91	Capital Outlay	500	3,888,632	5,095,000	0	25,500,000	0	0	0	34,483,632
92	Other Objects	600	8,592,110	0	9,509,553	0	0	0	0	18,101,663
93	Non-Capitalized Equipment	700	0	0	0	0	0	0	0	0
94	Termination Benefits	800	0	0	0	0	0	0	0	0
95	Total Expenditures	114,455,550	13,042,163	5,827,747	2,735,702	25,967,700	0	0	0	171,538,415

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
3	BEGINNING CASH BALANCE ON HAND July 1, 2015 ⁷		49,049,028	10,860,687	2,527,276	2,790,318	2,315,466	12,780,286	6,274,753	0	0
4	Total Direct Receipts & Other Sources ⁸		113,253,067	17,349,903	10,955,369	5,993,727	3,115,444	35,019,000	8,000	0	0
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411	0	0	0	0	0	0			
7	Interfund Loans Receivable (Repayment of Loans)	141	0	0	0	0	0	0			
8	Notes and Warrants Payable	433	0	0	0	0	0	0			
9	Other Current Assets	199	0	0	0	0	0	0			
10	Total Other Receipts		0	0	0	0	0	0			
11	Total Direct Receipts, Other Sources, & Other Receipts		113,253,067	17,349,903	10,955,369	5,993,727	3,115,444	35,019,000	8,000	0	0
12	Total Amount Available		162,302,095	28,210,590	13,482,645	8,784,045	5,430,910	47,799,286	6,282,753	0	0
13	Total Direct Disbursements & Other Uses ⁹		114,455,550	16,524,163	9,509,553	5,827,747	2,735,702	25,967,700	0	0	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141	0	0	0	0	0	0			
16	Interfund Loans Payable (Repayment of Loans)	411	0	0	0	0	0	0			
17	Notes and Warrants Payable	433	0	0	0	0	0	0			
18	Other Current Liabilities	499	0	0	0	0	0	0			
19	Total Other Disbursements		0	0	0	0	0	0			
20	Total Direct Disbursements, Other Uses, & Other Disbursements		114,455,550	16,524,163	9,509,553	5,827,747	2,735,702	25,967,700	0	0	0
21	ENDING CASH BALANCE ON HAND June 30, 2016 ⁷		47,846,545	11,686,427	3,973,092	2,956,298	2,695,208	21,831,586	6,282,753	0	0

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
2											
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-									
6	Leasing Purposes Levy ¹²	1130	92,584,952	17,026,903	3,909,747	3,910,027	1,504,697				
7	Special Education Purposes Levy	1140	0								
8	FICA and Medicare Only Levies	1150	0								
9	Area Vocational Construction Purposes Levy	1160					1,407,647				
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0								
12	Total Ad Valorem Taxes Levied by District		92,584,952	17,026,903	3,909,747	3,910,027	2,912,344	0	0	0	0
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210	0								
15	Payments from Local Housing Authority	1220	0								
16	Corporate Personal Property Replacement Taxes ¹³	1230	2,200,000				200,100				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0								
18	Total Payments in Lieu of Taxes		2,200,000	0	0	0	200,100	0	0	0	0
19	TUITION										
20	Regular Tuition from Pupils or Parents (In State)	1311	0								
21	Regular Tuition from Other Districts (In State)	1312	0								
22	Regular Tuition from Other Sources (In State)	1313	0								
23	Regular Tuition from Other Sources (Out of State)	1314	0								
24	Summer School Tuition from Pupils or Parents (In State)	1321	275,000								
25	Summer School Tuition from Other Districts (In State)	1322	0								
26	Summer School Tuition from Other Sources (In State)	1323	0								
27	Summer School Tuition from Other Sources (Out of State)	1324	0								
28	CTE Tuition from Pupils or Parents (In State)	1331	0								
29	CTE Tuition from Other Districts (In State)	1332	0								
30	CTE Tuition from Other Sources (In State)	1333	0								
31	CTE Tuition from Other Sources (Out of State)	1334	0								
32	Special Education Tuition from Pupils or Parents (In State)	1341	0								
33	Special Education Tuition from Other Districts (In State)	1342	0								
34	Special Education Tuition from Other Sources (In State)	1343	0								
35	Special Education Tuition from Other Sources (Out of State)	1344	0								
36	Adult Tuition from Pupils or Parents (In State)	1351	0								
37	Adult Tuition from Other Districts (In State)	1352	0								
38	Adult Tuition from Other Sources (In State)	1353	0								
39	Adult Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		275,000								
41	TRANSPORTATION FEES										
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									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	(80) Tort	(90) Fire Prevention & Safety
2	Adult Transportation Fees from Other Districts (In State)	1452									
60	Adult Transportation Fees from Other Sources (In State)	1453									
61	Adult Transportation Fees from Other Sources (Out of State)	1454									
62	Total Transportation Fees					0					
63	EARNINGS ON INVESTMENTS										
64	Interest on Investments	1510	60,000	11,000	1,500	5,000	3,000	19,000	8,000		
65	Gain or Loss on Sale of Investments	1520	0								
66	Total Earnings on Investments		60,000	11,000	1,500	5,000	3,000	19,000	8,000	0	0
67	FOOD SERVICE										
68	Sales to Pupils - Lunch	1611	0								
69	Sales to Pupils - Breakfast	1612	0								
70	Sales to Pupils - A la Carte	1613	733,000								
71	Sales to Pupils - Other (Describe & Itemize)	1614	0								
72	Sales to Adults	1620	0								
73	Other Food Service (Describe & Itemize)	1690	0								
74	Total Food Service		733,000								
75	DISTRICT/SCHOOL ACTIVITY INCOME										
76	Admissions - Athletic	1711	130,000								
77	Admissions - Other	1719	0								
78	Fees	1720	1,679,300								
79	Book Store Sales	1730	151,100								
80	Other District/School Activity Revenue (Describe & Itemize)	1790	248,555								
81	Total District/School Activity Income		2,208,955	0							
82	TEXTBOOK INCOME										
83	Rentals - Regular Textbooks	1811	290,425								
84	Rentals - Summer School Textbooks	1812	0								
85	Rentals - Adult/Continuing Education Textbooks	1813	0								
86	Rentals - Other (Describe)	1819	706,295								
87	Sales - Regular Textbooks	1821	0								
88	Sales - Summer School Textbooks	1822	0								
89	Sales - Adult/Continuing Education Textbooks	1823	0								
90	Sales - Other (Describe & Itemize)	1829	0								
91	Total Textbooks	1890	996,720								
92	OTHER REVENUE FROM LOCAL SOURCES										
93	Rentals	1910	0	220,000							
94	Contributions and Donations from Private Sources	1920	42,000								
95	Impact Fees from Municipal or County Governments	1930	30,000								
96	Services Provided Other Districts	1940	0								
97	Refund of Prior Years' Expenditures	1950	183,000								
98	Payments of Surplus Moneys from TIF Districts	1960	420,000								
99	Drivers' Education Fees	1970	400,100								
100	Proceeds from Vendors' Contracts	1980	100,000	0	0	0	0	0	0	0	0
101	School Facility Occupation Tax Proceeds	1983	0								
102	Payment from Other Districts	1991	0								
103	Sale of Vocational Projects	1992	0								
104	Other Local Fees (Describe & Itemize)	1993	0								
105	Total Other Revenues (Describe & Itemize)	1999	70,000	92,000							
106	Total Other Revenue from Local Sources		1,245,100	312,000	0	0	0	0	0	0	0
107	Total Receipts/Revenues from Local Sources	1000	100,303,727	17,349,903	3,911,247	3,915,027	3,115,444	19,000	8,000	0	0
108											
109											

ESTIMATED RECEIPTS/REVENUES

T	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
2	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
110	Flow-Through Revenue from State Sources	2100	0								
111	Flow-Through Revenue from Federal Sources	2200	0								
112	Flow-Through Revenue (Describe & Itemize)	2300	0								
113	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0	0	0	0	0	0	0	0
114											
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-B.05)	3001	4,467,000								
118	General State Aid Hold Harmless/Supplemental	3002	0								
119	Reorganization Incentives (Accounts 3005-3021)	3005	0								
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099	0								
121	Total Unrestricted Grants-In-Aid		4,467,000	0	0	0	0	0	0	0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	1,188,700								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	1,003,600								
126	Special Education - Personnel	3110	1,040,200								
127	Special Education - Orphanage - Individual	3120	172,100								
128	Special Education - Orphanage - Summer Individual	3130	0								
129	Special Education - Summer School	3145	0								
130	Special Education - Other (Describe & Itemize)	3199	0								
131	Total Special Education		3,404,600	0	0	0	0	0	0	0	0
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	13,000								
134	CTE - Secondary Program Improvement (CTEI)	3220	157,294								
135	CTE - WEECP	3225	0								
136	CTE - Agriculture Education	3235	0								
137	CTE - Instructor Practicum	3240	0								
138	CTE - Student Organizations	3270	0								
139	CTE - Other (Describe & Itemize)	3299	0								
140	Total Career and Technical Education		170,294	0	0	0	0	0	0	0	0
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	158,800								
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310	0								
144	Total Bilingual Education		158,800	0	0	0	0	0	0	0	0
145	State Free Lunch & Breakfast	3360	6,100								
146	School Breakfast Initiative	3365	0								
147	Driver Education	3370	201,600								
148	Adult Education (from ICCB)	3410	0								
149	Adult Education - Other (Describe & Itemize)	3499	0								
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500	0								
152	Transportation - Special Education	3510	0								
153	Transportation - Other (Describe & Itemize)	3599	0								
154	Total Transportation		0	0	0	0	0	0	0	0	0
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0								
157	Truant Alternative/Optional Education	3695	1,095,000								
158	Early Childhood - Block Grant	3705	0								
159	Reading Improvement Block Grant	3715	0								
160	Reading Improvement Block Grant - Reading Recovery	3720	0								
161	Continued Reading Improvement Block Grant	3725	0								
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0								

ESTIMATED RECEIPTS/REVENUES

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1											
2											
163	Chicago General Education Block Grant	3766	0								
164	Chicago Educational Services Block Grant	3767	0								
165	School Safety & Educational Improvement Block Grant	3775	0								
166	Technology - Technology for Success	3780	6,170								
167	State Charter Schools	3815	0								
168	Extended Learning Opportunities - Summer Bridges	3825	0								
169	Infrastructure Improvements - Planning/Construction	3920	0								
170	School Infrastructure - Maintenance Projects	3925	0								
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0								
172	Total Restricted Grants-In-Aid		5,042,564	0	0	2,078,700	0	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	9,509,564	0	0	2,078,700	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
176	Federal Impact Aid	4001	0								
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009	0								
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 GOVT										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0								
182	MAGNET	4060	0								
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090	0								
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0	0	0	0	0	0	0	0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
186	TITLE VI										
187	Title VI - Innovation and Flexibility Formula	4100	0								
188	Title VI - SEA Projects	4105	0								
189	Title VI - Rural Education Initiative (REI)	4107	0								
190	Title VI - Other (Describe & Itemize)	4199	0								
191	Total Title VI		0	0	0	0	0	0	0	0	0
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200	0								
194	National School Lunch Program	4210	824,200								
195	Special Milk Program	4215	0								
196	School Breakfast Program	4220	119,700								
197	Summer Food Service Admin/Program	4225	0								
198	Child and Adult Care Food Program	4226	0								
199	Fresh Fruit and Vegetables	4240	0								
200	Food Service - Other (Describe & Itemize)	4299	0								
201	Total Food Service		943,900	0	0	0	0	0	0	0	0
202	TITLE I										
203	Title I - Low Income	4300	820,000								
204	Title I - Low Income - Neglected, Private	4305	0								
205	Title I - Comprehensive School Reform	4332	0								
206	Title I - Reading First	4334	0								
207	Title I - Even Start	4335	0								
208	Title I - Reading First SEA Funds	4337	0								
209	Title I - Migrant Education	4340	0								
210	Title I - Other (Describe & Itemize)	4399	0								
211	Total Title I		820,000	0	0	0	0	0	0	0	0

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
2	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	0								
214	Title IV - 21st Century Comm Learning Centers	4421	0								
215	Title IV - Other (Describe & Itemize)	4499	191,600								
216	Total Title IV		191,600	0							
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600	0								
219	Federal Special Education - Preschool Discretionary	4605	0								
220	Federal Special Education - IDEA Flow Through	4620	0								
221	Federal Special Education - IDEA Room & Board	4625	516,600								
222	Federal Special Education - IDEA Discretionary	4630	0								
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699	0								
224	Total Federal Special Education		516,600	0							
225	CTE - PERKINS										
226	CTE - Perkins-Title III/E Tech Prep	4770	96,296								
227	CTE - Other (Describe & Itemize)	4799	0								
228	Total CTE - Perkins		96,296	0							
229	Federal - Adult Education										
230	ARRA - General State Aid - Education Stabilization	4810	0								
231	ARRA - Title I - Low Income	4850	0								
232	ARRA - Title I - Neglected, Private	4851	0								
233	ARRA - Title I - Delinquent, Private	4852	0								
234	ARRA - Title I - School Improvement (Part A)	4853	0								
235	ARRA - Title I - School Improvement (Section 1003g)	4854	0								
236	ARRA - IDEA - Part B - Preschool	4855	0								
237	ARRA - IDEA - Part B - Flow-Through	4856	0								
238	ARRA - Title II - Technology - Formula	4857	0								
239	ARRA - Title II - Technology - Competitive	4860	0								
240	ARRA - McKinney - Vento Homeless Education	4861	0								
241	ARRA - Child Nutrition Equipment Assistance	4862	0								
242	Impact Aid Formula Grants	4863	0								
243	Impact Aid Competitive Grants	4864	0								
244	Qualified Zone Academy Bond Tax Credits	4865	0								
245	Qualified School Construction Bond Credits	4866	0								
246	Build America Bond Tax Credits	4867	0								
247	Build America Bond Interest Reimbursement	4868	0								
248	ARRA - General State Aid - Other Government Services Stabilization	4869	0		11,056						
249	Other ARRA Funds - II	4870	0								
250	Other ARRA Funds - III	4871	0								
251	Other ARRA Funds - IV	4872	0								
252	Other ARRA Funds - V	4873	0								
253	ARRA - Early Childhood	4874	0								
254	Other ARRA Funds - VII	4875	0								
255	Other ARRA Funds - VIII	4876	0								
256	Other ARRA Funds - IX	4877	0								
257	Other ARRA Funds - X	4878	0								
258	Other ARRA Funds - Ed Job Fund Program	4879	0								
259	Total Stimulus Programs	4880	0	0	11,056	0	0	0			0
260	Race to the Top Program										
261	Race to the Top - Preschool Expansion Grant	4901	0								
262	Advanced Placement Fee/Internalional Baccalaureate	4902	0								
263	Title III - Immigrant Education Program (IEP)	4904	0								
264	Title III - Language Inst Program - Limited English (LIPLEP)	4905	0								
265	Learn & Serve America	4909	35,880								
266	McKinney Education for Homeless Children	4910	0								
267	Title II - Eisenhower - Professional Development Formula	4920	0								
268	Title II - Teacher Quality	4930	0								
269	Federal Charter Schools	4932	130,500								
270	Medicaid Matching Funds - Administrative Outreach	4960	0								
271	Medicaid Matching Funds - Fee-For-Service Program	4991	96,000								
271	Medicaid Matching Funds - Fee-For-Service Program	4992	100,000								

ESTIMATED RECEIPTS/REVENUES

A	B	C	D	E	F	G	H	I	J	K
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
Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	0								
Total Restricted Grants-in-Aid Received from Federal Govt. Thru the State		2,939,776	0	11,056	0	0	0		0	0
TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	2,939,776	0	11,056	0	0	0	0	0	0
TOTAL DIRECT RECEIPTS/REVENUES		112,753,067	17,349,903	3,922,303	5,993,727	3,115,444	19,000	8,000	0	0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	42,715,908	8,074,596	1,100,765	759,114	191,500	40,000	0	0	52,881,863
6	Tuition Payment to Charter Schools	1115	0	0	0	0	0	0	0	0	0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200 - 1220)	1200	9,335,878	1,307,329	998,318	56,872	10,600	5,489,410	0	0	17,198,407
9	Special Education Programs Pre-K	1225	444,266	67,980	85,340	38,200	0	0	0	0	635,766
10	Remedial and Supplemental Programs K-12	1250	1,605,803	295,107	120,750	44,000	5,000	0	0	0	2,070,660
11	Remedial and Supplemental Programs Pre-K	1275	1,015,860	88,585	52,267	16,500	0	0	0	0	1,173,212
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	257,900	4,240	488,483	91,025	87,000	928,648	0	0	1,767,296
14	Interscholastic Programs	1500	4,282,053	240,839	730,950	390,600	15,000	114,000	0	0	5,773,442
15	Summer School Programs	1600	475,890	12,290	17,200	0	0	0	0	0	505,380
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0
19	Traut Alternative & Optional Programs	1900	107,600	3,675	5,000	0	0	0	0	0	151,775
20	Pre-K Programs - Private Tuition	1910	0	0	0	0	0	0	0	0	0
21	Regular K-12 Programs - Private Tuition	1911	0	0	0	0	0	0	0	0	0
22	Special Education Programs K-12 Private Tuition	1912	0	0	0	0	0	0	0	0	0
23	Special Education Programs Pre-K Tuition	1913	0	0	0	0	0	0	0	0	0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914	0	0	0	0	0	0	0	0	0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915	0	0	0	0	0	0	0	0	0
26	Adult/Continuing Education Programs Private Tuition	1916	0	0	0	0	0	0	0	0	0
27	CTE Programs Private Tuition	1917	0	0	0	0	0	0	0	0	0
28	Interscholastic Programs Private Tuition	1918	0	0	0	0	0	0	0	0	0
29	Summer School Programs Private Tuition	1919	0	0	0	0	0	0	0	0	0
30	Gifted Programs Private Tuition	1920	0	0	0	0	0	0	0	0	0
31	Bilingual Programs Private Tuition	1921	0	0	0	0	0	0	0	0	0
32	Traut Alternative/Opt Ed Programs Private Tuition	1922	0	0	0	0	0	0	0	0	0
33	Total Instruction¹⁴	1000	60,241,158	10,094,621	3,581,873	1,449,011	309,100	5,643,410	0	0	81,319,173
34	SUPPORT SERVICES (ED)										
35	Support Services - Pupil										
36	Attendance & Social Work Services	2110	37,400	0	0	0	0	0	0	0	37,400
37	Guidance Services	2120	3,486,326	386,060	600	54,424	0	0	0	0	3,927,410
38	Health Services	2130	540,732	62,835	22,800	11,690	0	0	0	0	638,057
39	Psychological Services	2140	200,457	15,650	0	0	0	0	0	0	216,107
40	Speech Pathology & Audiology Services	2150	122,578	12,785	0	0	0	0	0	0	135,363
41	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
42	Total Support Services - Pupil	2100	4,387,493	477,330	23,400	66,114	0	0	0	0	4,954,337
43	Support Services - Instructional Staff										
44	Improvement of Instruction Services	2210	386,993	44,477	520,321	284,858	0	800	0	0	1,237,449
45	Educational Media Services	2220	1,697,266	232,720	12,000	891,169	0	0	0	0	2,833,155
46	Assessment & Testing	2230	77,500	0	139,275	93,690	0	0	0	0	310,465
47	Total Support Services - Instructional Staff	2200	2,161,759	277,197	671,596	1,269,717	0	800	0	0	4,381,069
48	Support Services - General Administration										
49	Board of Education Services	2310	8,177	650	347,000	1,000	0	25,000	0	0	381,827
50	Executive Administration Services	2320	1,554,797	315,332	112,000	30,100	0	42,000	0	0	2,054,229
51	Special Area Administration Services	2330	0	0	1,500	44,000	0	0	0	0	45,500
52	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0
53	Total Support Services - General Administration	2300	1,562,974	315,982	460,500	75,100	0	67,000	0	0	2,481,556
54	Support Services - School Administration										
55	Office of the Principal Services	2410	3,996,332	909,807	2,186,951	424,753	13,500	137,500	0	0	7,668,843
56	Other Support Services - School Administration (Describe & Itemize)	2490	1,024,474	200,936	0	0	0	0	0	0	1,225,410
57	Total Support Services - School Administration	2400	5,020,806	1,110,743	2,186,951	424,753	13,500	137,500	0	0	8,894,253

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
58	Support Services - Business										
59	Direction of Business Support Services	2510	187,926	42,129							230,055
60	Fiscal Services	2520	402,849	60,025	194,000	6,000	266,032				928,906
61	Operation & Maintenance of Plant Services	2540	0	550							550
62	Pupil Transportation Services	2550	0								0
63	Food Services	2560	0		1,411,178	(65,000)					1,346,178
64	Internal Services	2570	0								0
65	Total Support Services - Business	2500	590,775	102,704	1,605,178	(59,000)	266,032	0	0	0	2,505,689
66	Support Services - Central										
67	Direction of Central Support Services	2610	0								0
68	Planning, Research, Development & Evaluation Services	2620	0								0
69	Information Services	2630	6,000		91,420	2,700					100,120
70	Staff Services	2640	0		75,000	33,000					108,000
71	Data Processing Services	2660	814,134	114,850	1,050,000	439,000	3,300,000				5,717,984
72	Total Support Services - Central	2600	820,134	114,850	1,216,420	474,700	3,300,000	0	0	0	5,926,104
73	Other Support Services (Describe & Itemize)	2900	0	20,000	20,000	20,000	20,000	205,300	0	0	20,000
74	Total Support Services	2000	14,543,941	2,398,806	6,164,045	2,271,384	3,579,532	205,300	0	0	29,163,008
75	COMMUNITY SERVICES (ED)	3000	3,165	120	18,081	4,100	0	0	0	0	25,466
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
77	Payments to Other Govt Units (In-State)	4100									
78	Payments for Regular Programs	4110									
79	Payments for Special Education Programs	4120			1,165,000		1,358,500				2,523,500
80	Payments for Adult/Continuing Education Programs	4130									
81	Payments for CTE Programs	4140			36,503						1,421,403
82	Payments for Community College Programs	4170			3,000						3,000
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190									
84	Total Payments to Districts and Other Govt Units (In-State)	4100			1,204,503		2,743,400				3,947,903
85	Payments for Regular Programs - Tuition	4210									
86	Payments for Special Education Programs - Tuition	4220									
87	Payments for Adult/Continuing Education Programs - Tuition	4230									
88	Payments for CTE Programs - Tuition	4240									
89	Payments for Community College Programs - Tuition	4270									
90	Payments for Other Programs - Tuition	4280									
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290									
92	Total Payments to Other Dist & Govt Units - Tuition (In-State)	4200			0		0				0
93	Payments for Regular Programs - Transfers	4310									
94	Payments for Special Education Programs - Transfers	4320									
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									
96	Payments for CTE Programs - Transfers	4340									
97	Payments for Community College Program - Transfers	4370									
98	Payments for Other Programs - Transfers	4380									
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									
100	Total Payments to Other District & Govt Units - Transfers (In-State)	4300			0		0				0
101	Payments to Other District & Govt Units (Out of State)	4400									
102	Total Payments to Other District & Govt Units	4000			1,204,503		2,743,400				3,947,903
103	DEBT SERVICE (ED)										
104	Debt Service - Interest on Short-Term Debt	5110									
105	Tax Anticipation Warrants	5120									
106	Tax Anticipation Notes	5130									
107	Corporate Personal Property Repl Tax Anticipated Notes	5140									
108	State Aid Anticipation Certificates	5150									
109	Other Interest on Short-Term Debt (Describe & Itemize)	5100									
110	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
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
111	Debt Service - Interest on Long-Term Debt	5200									0
112	Total Debt Service	5000									0
113	PROVISION FOR CONTINGENCIES (ED)	6900									0
114	Total Direct Disbursements/Expenditures		74,788,264	12,493,547	10,968,502	3,724,495	3,888,632	8,592,110	0	0	114,455,550
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,702,483)
116											
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)										
119	Support Services - Pupil										
120	Other Support Services - Pupils (Describe & Itemize)	2190	0								0
121	Support Services - Business										
122	Direction of Business Support Services	2510	0								0
123	Facilities Acquisition & Construction Services	2530	0								0
124	Operation & Maintenance of Plant Services	2540	623,908	58,000	4,285,755	2,979,500	4,795,000				12,742,163
125	Pupil Transportation Services	2550	0								0
126	Food Services	2560									0
127	Total Support Services - Business	2500	623,908	58,000	4,285,755	2,979,500	300,000				300,000
128	Other Support Services (Describe & Itemize)	2900	0				5,095,000	0	0	0	13,042,163
129	Total Support Services	2000	623,908	58,000	4,285,755	2,979,500	5,095,000	0	0	0	13,042,163
130	COMMUNITY SERVICES (O&M)	3000	0								0
131	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
132	Payments to Other Govt Units (In-State)										
133	Payments for Special Education Programs	4120									0
134	Payments for CTE Program	4140									0
135	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
136	Total Payments to Other Govt Units (In-State)	4100			0						0
137	Payments to Other Govt Units (Out of State)	4400									0
138	Total Payments to Other District and Govt Unit	4000			0						0
139	DEBT SERVICE (O&M)										
140	Debt Service - Interest on Short-Term Debt										
141	Tax Anticipation Warrants	5110									0
142	Tax Anticipation Notes	5120									0
143	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
144	State Aid Anticipation Certificates	5140									0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
146	Total Debt Service - Interest on Short-Term Debt	5100									0
147	Debt Service - Interest on Long-Term Debt	5200									0
148	Total Debt Service	5000									0
149	PROVISION FOR CONTINGENCIES (O&M)	6000									0
150	Total Direct Disbursements/Expenditures		623,908	58,000	4,285,755	2,979,500	5,095,000	0	0	0	13,042,163
151	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										4,307,740
152											
153	30 - DEBT SERVICE FUND (DS)										
154	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
155	DEBT SERVICE (DS)										
156	Debt Service - Interest on Short-Term Debt										
157	Tax Anticipation Warrants	5110									0
158	Tax Anticipation Notes	5120									0
159	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
160	State Aid Anticipation Certificates	5140									0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
162	Total Debt Service - Interest on Short-Term Debt	5100									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
163	Debt Service - Interest on Long-Term Debt	5200						2,247,053			2,247,053
164	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired) ¹⁵	5300						7,250,000			7,250,000
165	Debt Service Other (Describe & Itemize)	5400			0		12,500	9,509,553			12,500
166	Total Debt Service	5000			0			9,509,553			9,509,553
167	PROVISION FOR CONTINGENCIES (DE)	6000			0			9,509,553			9,509,553
168	Total Direct Disbursements/Expenditures				0			9,509,553			9,509,553
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
170											(5,587,250)
171	40 - TRANSPORTATION FUND (TR)										
172	SUPPORT SERVICES (TR)										
173	Support Services - Pupils										
174	Other Support Services - Pupils (Describe & Itemize)	2190	28,247	3,300							31,547
175	Support Services - Business										
176	Pupil Transportation Services	2550	0	0	5,698,200	98,000					5,796,200
177	Other Support Services (Describe & Itemize)	2900	0	0							0
178	Total Support Services	2000	28,247	3,300	5,698,200	98,000	0	0	0	0	5,827,747
179	COMMUNITY SERVICES (TR)	3000	0	0							0
180	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
181	Payments to Other Govt Units (In-State)										
182	Payments for Regular Program	4110									
183	Payments for Special Education Programs	4120									
184	Payments for Adult/Continuing Education Programs	4130									
185	Payments for CTE Programs	4140									
186	Payments for Community College Programs	4170									
187	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0
188	Total Payments to Other Govt Units (In-State)	4100			0			0			0
189	Payments to Other Govt Units (Out-of-State)	4400									
190	Total Payments to Other Districts & Govt Units	4000			0			0			0
191	DEBT SERVICE (TR)										
192	Debt Service - Interest on Short-Term Debt										
193	Tax Anticipation Warrants	5110									
194	Tax Anticipation Notes	5120									
195	Corporate Personal Prop Repl Tax Anticipation Notes	5130									
196	State Aid Anticipation Certificates	5140									
197	Other Interest on Short-Term Debt (Describe and Itemize)	5150									
198	Total Debt Service - Interest on Short-Term Debt	5100						0			0
199	Debt Service - Interest on Long-Term Debt	5200									
200	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired) ¹⁵	5300									
201	Debt Service - Other (Describe and Itemize)	5400									
202	Total Debt Service	5000									
203	PROVISION FOR CONTINGENCIES (TR)	6000									
204	Total Direct Disbursements/Expenditures		28,247	3,300	5,698,200	98,000	0	0	0	0	5,827,747
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
206											165,980
207	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
208	INSTBUCTION (MPVSS)										
209	Regular Program	1100									
210	Pre-K Programs	1125		727,366							727,366
211	Special Education Programs (Functions 1200-1220)	1200		362,268							362,268
212	Special Education Programs Pre-K	1225		0							0
213	Remedial and Supplemental Programs K-12	1250		48,462							48,462
214	Remedial and Supplemental Programs Pre-K	1275		92,935							92,935
215	Adult/Continuing Education Programs	1300		0							0
216	CTE Programs	1400		5,923							5,923
217	Interscholastic Programs	1500		171,327							171,327

ESTIMATED DISBURSEMENTS/EXPENDITURES

A	B	C	D	E	F	G	H	I	J	K
Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1										
2										
218	1600		10,363							10,363
219	1650		0							0
220	1700		0							0
221	1800		0							0
222	1900		1,560							1,560
223	1000		1,449,360							1,449,360
224										
225										
226	2110		2,789							2,789
227	2120		159,279							159,279
228	2130		7,992							7,992
229	2140		5,422							5,422
230	2150		1,700							1,700
231	2190		0							0
232	2100		177,182							177,182
233										
234	2210		14,086							14,086
235	2220		115,951							115,951
236	2230		5,700							5,700
237	2200		135,737							135,737
238										
239	2310		909							909
240	2320		168,335							168,335
241	2330		296							296
242	2361									
243	2362									
244	2363									
245	2364									
246	2365									
247	2366									
248	2367									
249	2368									
250	2369									
251	2300		169,540							169,540
252										
253	2410		414,720							414,720
254	2490		10,900							10,900
255	2400		425,620							425,620
256										
257	2510		2,540							2,540
258	2520		87,830							87,830
259	2530									
260	2540		104,281							104,281
261	2550									
262	2560									
263	2570									
264	2500		194,651							194,651

ESTIMATED DISBURSEMENTS/EXPENDITURES

A	B	C	D	E	F	G	H	I	J	K
Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
265 Support Services - Central										
266 Direction of Central Support Services	2610									
267 Planning, Research, Development & Evaluation Services	2620									
268 Information Services	2630		260							260
269 Staff Services	2640		136							136
270 Data Processing Services	2660		182,980							182,980
271 Total Support Services - Central	2600		183,376							183,376
272 Other Support Services (Describe & Itemize)	2900									
273 Total Support Services	2000		1,286,106							1,286,106
274 COMMUNITY SERVICES (MR/SS)	3000		236							236
275 PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
276 Payments for Special Education Programs	4120									
277 Payments for CTE Programs	4140									
278 Total Payments to Other Districts & Govt Units	4000		0							0
279 DEBT SERVICE (MR/SS)										
280 Debt Service - Interest on Short-Term Debt										
281 Tax Anticipation Warrants	5110									
282 Tax Anticipation Notes	5120									
283 Corporate Personal Prop Repl Tax Anticipation Notes	5130									
284 State Aid Anticipation Certificates	5140									
285 Other (Describe & Itemize)	5150									
286 Total Debt Service	5000						0			0
287 PROVISION FOR CONTINGENCIES (MR/SS)	6000									
288 Total Direct Disbursements/Expenditures			2,735,702				0			2,735,702
289 Excess (Deficiency) of Receipts/Revenues Over										
290 Disbursements/Expenditures										
291 60 - CAPITAL PROJECTS (CP)										
292 SUPPORT SERVICES (GP)										
293 Support Services - Business										
294 Facilities Acquisition & Construction Services	2530	0				25,500,000				25,500,000
295 Other Support Services (Describe & Itemize)	2900	0		467,700						467,700
296 Total Support Services	2000	0	0	467,700	0	25,500,000	0	0		25,967,700
297 PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (GP)										
298 Payments to Other Govt Units (In-State)										
299 Payments to Other Govt Units (In-State)	4100									
300 Payment for Special Education Programs	4120									
301 Payment for CTE Programs	4140									
302 Other Payments to In-State Governmental Units (Describe & Itemize)	4190									
303 Total Payments to Other Districts & Govt Units	4000			0			0			0
304 PROVISION FOR CONTINGENCIES (GP)	6000									
305 Total Direct Disbursements/Expenditures		0	0	467,700	0	25,500,000	0	0		25,967,700
306 Excess (Deficiency) of Receipts/Revenues Over										
307 Disbursements/Expenditures										
308 70 WORKING CASH FUND (WC)										
309										
310 80 - TORT FUND (TF)										
311 SUPPORT SERVICES - GENERAL ADMINISTRATION										
312 Claims Paid from Self Insurance Fund	2361	0								0
313 Workers' Compensation or Workers' Occupational Disease Act Payments	2362	0								0
314 Unemployment Insurance Payments	2363	0								0
315 Insurance Payments (regular or self-insurance)	2364	0								0
316 Risk Management and Claims Services Payments	2365	0								0
317 Judgment and Settlements	2366	0								0
318 Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0								0
319 Reciprocal Insurance Payments	2368	0								0
320 Legal Service	2369	0								0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
321	Property Insurance (Building & Grounds)	2371	0								0
322	Vehicle Insurance (Transportation)	2372	0								0
323	Total Support Services - General Administration	2000	0	0	0	0	0	0	0		0
324	DEBT SERVICE (FP)										0
325	Debt Service - Interest on Short-Term Debt										0
326	Tax Anticipation Warrants	5110									0
327	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
328	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
329	Total Debt Service	5000									0
330	PROVISION FOR CONTINGENCIES (TF)	6800									0
331	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
332	Excess (Deficiency) of Receipts/Revenues Over										0
333	Disbursements/Expenditures										0
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										0
335	SUPPORT SERVICES (FP&S)										0
336	Support Services - Business										0
337	Facilities Acquisition & Construction Services	2530	0								0
338	Operation & Maintenance of Plant Service	2540	0								0
339	Total Support Services - Business	2500	0	0	0	0	0	0	0		0
340	Other Support Services (Describe & Itemize)	2900									0
341	Total Support Services	2000	0	0	0	0	0	0	0		0
342	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										0
343	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
344	Total Payments to Other Districts & Govt Units (FPS)	4000									0
345	DEBT SERVICE (FP&S)										0
346	Debt Service - Interest on Short-Term Debt										0
347	Tax Anticipation Warrants	5110									0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
349	Total Debt Service - Interest on Short-Term Debt	5100									0
350	Debt Service - Interest on Long-Term Debt	5200									0
	Debt Service - Payments of Principal on Long-Term Debt	5300									0
351	(Lease/Purchase Principal Retired)										0
352	Total Debt Service	5000									0
353	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
354	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
355	Excess (Deficiency) of Receipts/Revenues Over										0
	Disbursements/Expenditures										0

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

- 1. Fund 10 - acct 1790 - Other activity revenue - athletic fee for student participation in sports..... \$248,555
- 2. Fund 10 - acct 1999 - Other Local revenue - miscellaneous income, Office Depot rebates, other \$ 70,000
- 3. Fund 10 - acct 4499 - Other Title IV revenue - grant revenue from Office of Rehab Services \$191,600
- 4. Fund 10 - acct 2490 - Other support services expense - Salaries and benefits for Deans \$ 1,225,410
- 5. Fund 20 - acct 1999 - Other Local revenue - receipts from Boosters for turf fields, ENERNOC rebates \$ 92,000
- 6. Fund 31 - acct 5400 - Other debt service expense - Bond paying agent fee expense to Wells Fargo \$ 12,500
- 7. Fund 40 - acct 5400 - Other support service expense - Deans salaries and benefits to monitor loading / unloading of buses \$ 31,547
- 8. Fund 50 - acct 2490 - Other support services expense - Medicare and FICA expense for Deans \$ 10,900
- 9. Fund 60 - acct 2900 - Other support services expense - Legal fees, advisor fees and bank fees to sell bonds \$ 467,700

	A	B	C	D	E	F
1						
2	Glenbard Township High School Dist 87 19-022-0870-17					
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	112,753,067	17,349,903	5,993,727	8,000	136,104,697
6	Direct Expenditures	114,455,550	13,042,163	5,827,747		133,325,460
7	Difference	(1,702,483)	4,307,740	165,980	8,000	2,779,237
8	Estimated Fund Balance - June 30, 2016	47,846,545	11,686,427	2,956,298	6,282,753	68,772,023
9	Balanced budget, no deficit reduction plan is required.					
10						
11						
12	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).					
13	Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.					
14	The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2014-2015 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.					
15	The deficit reduction plan, if required, is developed using ISBE guidelines and format.					

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A	B	C	D	E	F	G	
				DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2015-16			
1							
2							
3	Glenbard Township High School Dist 87	19-022-0870-17					
4	<i>District Number</i>						
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)						
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					
11	STATE SOURCES	3000					
12	FEDERAL SOURCES	4000					
13	Total Receipts/Revenues						
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					
16	SUPPORT SERVICES	2000					
17	COMMUNITY SERVICES	3000					
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					
19	DEBT SERVICES	5000					
20	PROVISION FOR CONTINGENCIES	6000					
21	Total Disbursements/Expenditures						
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures						
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						
25	OTHER USES OF FUNDS (8000)						
26	TOTAL OTHER SOURCES/USES OF FUNDS						
27	ESTIMATED ENDING FUND BALANCE						
			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
		49,049,028	10,860,687	2,790,318	6,274,753	68,974,786	
		100,303,727	17,349,903	3,915,027	8,000	121,576,657	
		0	0	0	0	0	
		9,509,564	0	2,078,700	0	11,588,264	
		2,939,776	0	0	0	2,939,776	
		112,753,067	17,349,903	5,993,727	8,000	136,104,697	
		81,319,173				81,319,173	
		29,163,008	13,042,163	5,827,747		48,032,918	
		25,466	0	0		25,466	
		3,947,903	0	0		3,947,903	
		0	0	0		0	
		0	0	0		0	
		114,455,550	13,042,163	5,827,747		133,325,460	
		(1,702,483)	4,307,740	165,980	8,000	2,779,237	
		500,000	0	0		500,000	
		0	3,482,000	0		3,482,000	
		500,000	(3,482,000)	0		(2,982,000)	
		47,846,545	11,686,427	2,956,298	6,282,753	68,772,023	

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	H	I	J	K	L
ESTIMATED BUDGET FY2016-17							
1	Glenbard Township High School Dist 87		19-022-0870-17				
2	District Number						
3							
4							
5							
6	ESTIMATED BEGINNING FUND BALANCE						
7	(must equal prior Ending Fund Balance)						
8	RECEIPTS/REVENUES		Acct No.				
9	LOCAL SOURCES		1000				
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000				0
11	STATE SOURCES		3000				0
12	FEDERAL SOURCES		4000				0
13	Total Receipts/Revenues			0	0	0	0
14	DISBURSEMENTS/EXPENDITURES		Funct No.				
15	INSTRUCTION		1000				
16	SUPPORT SERVICES		2000				0
17	COMMUNITY SERVICES		3000				0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000				0
19	DEBT SERVICES		5000				0
20	PROVISION FOR CONTINGENCIES		6000				0
21	Total Disbursements/Expenditures			0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						0
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS			0	0	0	0
27	ESTIMATED ENDING FUND BALANCE			47,846,545	11,686,427	2,956,298	6,282,753
							68,772,023

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	M	N	O	P	Q
1							
2							
3	Glenbard Township High School Dist 87 19-022-0870-17						
4	District Number						
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		47,846,545	11,686,427	2,956,298	6,282,753	68,772,023
8	RECEIPTS/REVENUES						
9	LOCAL SOURCES	Acct No.					
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	1000					0
11	STATE SOURCES	2000					0
12	FEDERAL SOURCES	3000					0
13	Total Receipts/Revenues	4000	0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES						
15	INSTRUCTION	Funct No.					
16	SUPPORT SERVICES	1000					0
17	COMMUNITY SERVICES	2000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	3000					0
19	DEBT SERVICES	4000					0
20	PROVISION FOR CONTINGENCIES	5000					0
21	Total Disbursements/Expenditures	6000	0	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						
25	OTHER USES OF FUNDS (8000)						
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		47,846,545	11,686,427	2,956,298	6,282,753	68,772,023

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	R	S	T	U	V
		ESTIMATED BUDGET FY2018-19					
1							
2							
3	Glenbard Township High School Dist 87 19-022-0870-17						
4	District Number						
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		47,846,545	11,686,427	2,956,298	6,282,753	68,772,023
8	RECEIPTS/REVENUES						
9	LOCAL SOURCES						
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT						
11	STATE SOURCES						
12	FEDERAL SOURCES						
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES						
15	INSTRUCTION						
16	SUPPORT SERVICES						
17	COMMUNITY SERVICES						
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS						
19	DEBT SERVICES						
20	PROVISION FOR CONTINGENCIES						
21	Total Disbursements/Expenditures		0	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						
25	OTHER USES OF FUNDS (8000)						
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		47,846,545	11,686,427	2,956,298	6,282,753	68,772,023

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	W	X	Y	Z
Glenbard Township High School Dist 87		19-022-0870-17				
District Number						
SUMMARY						
BUDGET ADDENDUM - DEFICIT REDUCTION PLAN						
ESTIMATED BUDGET						
Date of Adoption: (Enter as MM/DD/YY)						
			FY2015-16	FY2016-17	FY2017-18	FY2018-19
6	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		68,974,786	68,772,023	68,772,023	68,772,023
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	121,576,657	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	11,588,264	0	0	0
12	FEDERAL SOURCES	4000	2,939,776	0	0	0
13	Total Receipts/Revenues		136,104,697	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Func No.				
15	INSTRUCTION	1000	81,319,173	0	0	0
16	SUPPORT SERVICES	2000	48,032,918	0	0	0
17	COMMUNITY SERVICES	3000	25,466	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	3,947,903	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		133,325,460	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		2,779,237	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		500,000	0	0	0
25	OTHER USES OF FUNDS (8000)		3,482,000	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(2,982,000)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		68,772,023	68,772,023	68,772,023	68,772,023

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

Glenbard Township High Schhol Dist 87 19-022-0870-17

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 FY2016 budgeted expenditures over FY2015 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: **Glenbard Township High School Dist 87**
 RCDT Number: **19-022-0870-17**

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2015			Budgeted Expenditures, Fiscal Year 2016		
		(10)	(20)	Total	(10)	(20)	Total
		Educational	Operations & Maintenance		Educational	Operations & Maintenance	
1. Executive Administration Services	2320	2,111,928		2,111,928	2,054,229		2,054,229
2. Special Area Administration Services	2330	52,062		52,062	45,500		45,500
3. Other Support Services - School Administration	2490	1,174,841		1,174,841	1,225,410		1,225,410
4. Direction of Business Support Services	2510	220,673		220,673	230,055	0	230,055
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		3,559,504	0	3,559,504	3,555,194	0	3,555,194
9. Estimated Percent Increase (Decrease) for FY2016 (Budgeted) over FY2015 (Actual)							0%

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

Glenbard Township High School Dist 87 19-022-0870-17

*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
SODEXO	Vending machines and snacks	*** FY 14-15 *** \$ 29,242	none	add to Ed fund	N / A
Pepsi	Vending machines, soda pop and snacks	44,932	none	add to Ed fund	N / A
Prestige / LifeTouch Photography	Photography for student ID cards	61,038	none	add to Ed fund	N / A

Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- 2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 3a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- 4 Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5 The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14 Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS	
This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. Errors must be corrected before the budget is finalized and submitted to ISBE.	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Congratulations! You have a balanced budget.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	CASH
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July,1 2015 for all Funds (Cells C3 - K3)(Line must have a number or zero)	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, 2015, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2016, (Page 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