

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

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

Balanced budget, no deficit
reduction plan is required.

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

District Name: NEOGA COMMUNITY SCHOOL DISTRICT #3
District RCDT No: 11-018-0030-26

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 NEOGA COMMUNITY SCHOOL DISTRICT #3, County of COLES, CUMBERLAND, SHELBY,
State of Illinois, for the Fiscal Year beginning July 1, 2016 and ending June 30, 2017.

WHEREAS the Board of Education of NEOGA COMMUNITY SCHOOL DISTRICT #3,
County of ES, CUMBERLAND, SHE, 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 28 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 28TH
day of SEPTEMBER, 20 16 by a roll call vote of 7 Yeas, and 0 Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
SHAWN FINNEY	
CHUCK CAMPBELL	
JULIE BUTLER	
DON STROHL	
MICHELLE SHEEHAN	
BRIAN TITUS	
CHRIS STROHL	

* 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.

	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		537,902	72,862	31,619	284,630	67,773	40,206	3,774	1,285	78,029	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	2,047,879	309,690	525,560	116,240	146,150	40,000	3,301	20,000	6,154	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	2,036,950	212,000	0	260,000	0	0	0	157,000	0	
8	FEDERAL SOURCES	4000	504,868	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		4,589,697	521,690	525,560	376,240	146,150	40,000	3,301	177,000	6,154	
10	Receipts/Revenues for "On Behalf" Payments ²	3998										
11	Total Receipts/Revenues		4,589,697	521,690	525,560	376,240	146,150	40,000	3,301	177,000	6,154	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	2,358,882				54,885					
14	SUPPORT SERVICES	2000	1,675,378	879,441		246,729	120,911	80,206		181,000	50,000	
15	COMMUNITY SERVICES	3000	9,046	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	153,520	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	519,737	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		4,196,826	879,441	519,737	246,729	175,796	80,206		181,000	50,000	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		4,196,826	879,441	519,737	246,729	175,796	80,206		181,000	50,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		392,871	(357,751)	5,823	129,511	(29,646)	(40,206)	3,301	(4,000)	(43,846)	
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		360,000								
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				6,000						
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		0	360,000	0	6,000	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				360,000						
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
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		0	0	0	360,000	0	0	0	0	0	
80	Total Other Sources/Uses of Fund		0	360,000	0	(354,000)	0	0	0	0	0	
81	ESTIMATED ENDING FUND BALANCE June 30, 2017		930,773	75,111	37,442	60,141	38,127	0	7,075	(2,715)	34,183	

SUMMARY OF EXPENDITURES (by Major Object)												
	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
86	Object Name											
87	Salaries	100	3,067,919	206,761		115,179		0		0	0	3,389,859
88	Employee Benefits	200	187,808	14,680		13,000	175,796	0		0	0	391,284
89	Purchased Services	300	277,928	95,000	0	58,550		0		181,000	0	612,478
90	Supplies & Materials	400	387,201	167,000		60,000		0		0	0	614,201
91	Capital Outlay	500	121,900	396,000		0		80,206		0	50,000	648,106
92	Other Objects	600	154,070	0	519,737	0	0	0		0	0	673,807
93	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
94	Termination Benefits	800	0	0		0						0
95	Total Expenditures		4,196,826	879,441	519,737	246,729	175,796	80,206		181,000	50,000	6,329,735

SUMMARY OF CASH TRANSACTIONS

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
3	BEGINNING CASH BALANCE ON HAND July 1, 2016 ⁷		537,902	72,862	31,619	284,630	67,773	40,206	3,774	1,285	78,029
4	Total Direct Receipts & Other Sources ⁸		4,589,697	881,690	525,560	382,240	146,150	40,000	3,301	177,000	6,154
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		4,589,697	881,690	525,560	382,240	146,150	40,000	3,301	177,000	6,154
12	Total Amount Available		5,127,599	954,552	557,179	666,870	213,923	80,206	7,075	178,285	84,183
13	Total Direct Disbursements & Other Uses ⁹		4,196,826	879,441	519,737	606,729	175,796	80,206	0	181,000	50,000
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		4,196,826	879,441	519,737	606,729	175,796	80,206	0	181,000	50,000
21	ENDING CASH BALANCE ON HAND June 30, 2017 ⁷		930,773	75,111	37,442	60,141	38,127	0	7,075	(2,715)	34,183

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
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ¹¹	-	1,593,000	302,400	523,730	77,700	70,000		3,284	20,000	5,994
6	Leasing Purposes Levy ¹²	1130	3,069								
7	Special Education Purposes Levy	1140	21,600								
8	FICA and Medicare Only Levies	1150					68,300				
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		1,617,669	302,400	523,730	77,700	138,300	0	3,284	20,000	5,994
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	4,600	890	1,480	140	260		12		10
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	139,460				7,340				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		144,060	890	1,480	140	7,600	0	12	0	10
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321									
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415				3,000					
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
	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									
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					3,000					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	2,500	400	350	200	250		5		150
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		2,500	400	350	200	250	0	5	0	150
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	54,500								
70	Sales to Pupils - Breakfast	1612	18,000								
71	Sales to Pupils - A la Carte	1613	8,000								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	4,000								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		84,500								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	30,000								
78	Admissions - Other	1719	3,000								
79	Fees	1720	40,000								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	50								
82	Total District/School Activity Income		73,050	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	25,000								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890	100								
93	Total Textbooks		25,100								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910		6,000							
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	51,000								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	9,000								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983						40,000			
104	Payment from Other Districts	1991	25,000								

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	16,000			35,200					
108	Total Other Revenue from Local Sources		101,000	6,000	0	35,200	0	40,000	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	2,047,879	309,690	525,560	116,240	146,150	40,000	3,301	20,000	6,154
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	General State Aid (Section 18-8.05)	3001	1,809,000	212,000						157,000	
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		1,809,000	212,000	0	0	0	0		157,000	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	84,000								
126	Special Education - Personnel	3110	133,000								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		217,000	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									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		0				0				
145	State Free Lunch & Breakfast	3360	1,300								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	8,900								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500				114,000					
152	Transportation - Special Education	3510				146,000					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		260,000	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
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	750								
172	Total Restricted Grants-In-Aid		227,950	0	0	260,000	0	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	2,036,950	212,000	0	260,000	0	0	0	157,000	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	26,000								
190	Title VI - Other (Describe & Itemize)	4199									
191	Total Title VI		26,000	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	125,000								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	29,000								
197	Summer Food Service Admin/Program	4225									
198	Child and Adult Care Food Program	4226									
199	Fresh Fruit and Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		154,000				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	273,868								
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		273,868	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									
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		0	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									
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	0	0	0	0		0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902									
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905									
264	Title III - Language Inst Program - Limited English (LIPLEP)	4909									
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower - Professional Development Formula	4930									
268	Title II - Teacher Quality	4932	36,000								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	15,000								
271	Medicaid Matching Funds - Fee-For-Service Program	4992									
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		504,868	0	0	0	0	0		0	0
274	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	504,868	0	0	0	0	0	0	0	0
275	TOTAL DIRECT RECEIPTS/REVENUES		4,589,697	521,690	525,560	376,240	146,150	40,000	3,301	177,000	6,154

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
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	1,635,750	91,000	1,000	19,200	3,000				1,749,950
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	272,828	19,600		3,000		500			295,928
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	65,153	32,374	3,750	73,026					174,303
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	10,265	710	300	800	500				12,575
14	Interscholastic Programs	1500	66,626	800	28,000	3,700					99,126
15	Summer School Programs	1600									0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	22,000	2,350	2,550	100					27,000
18	Bilingual Programs	1800									0
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Total Instruction¹⁴	1000	2,072,622	146,834	35,600	99,826	3,500	500	0	0	2,358,882
34	SUPPORT SERVICES (ED)	2000									
35	Support Services - Pupil										
36	Attendance & Social Work Services	2110			50						50
37	Guidance Services	2120	109,340	6,080		200					115,620
38	Health Services	2130	32,775		300	1,200					34,275
39	Psychological Services	2140			33,000						33,000
40	Speech Pathology & Audiology Services	2150	85,852	6,480	21,000	2,500					115,832
41	Other Support Services - Pupils (Describe & Itemize)	2190			4,100	4,450					8,550
42	Total Support Services - Pupil	2100	227,967	12,560	58,450	8,350	0	0	0	0	307,327
43	Support Services - Instructional Staff										
44	Improvement of Instruction Services	2210	22,000		38,142	39,750	14,800				114,692
45	Educational Media Services	2220	118,066	6,080	40,600	76,350	50,000				291,096
46	Assessment & Testing	2230			18,540	25,000					43,540
47	Total Support Services - Instructional Staff	2200	140,066	6,080	97,282	141,100	64,800	0	0	0	449,328
48	Support Services - General Administration										
49	Board of Education Services	2310			50,000	2,000	50,600				102,600
50	Executive Administration Services	2320	139,975	2,254	14,500	1,500					158,229
51	Special Area Administration Services	2330									0
52	Tort Immunity Services	2360 - 2370									0
53	Total Support Services - General Administration	2300	139,975	2,254	64,500	3,500	50,600	0	0	0	260,829
54	Support Services - School Administration										
55	Office of the Principal Services	2410	368,794	18,080	1,450	1,050					389,374
56	Other Support Services - School Administration (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	368,794	18,080	1,450	1,050	0	0	0	0	389,374
58	Support Services - Business										
59	Direction of Business Support Services	2510									0
60	Fiscal Services	2520	38,396		4,950	7,500					50,846

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									0
62	Pupil Transportation Services	2550									0
63	Food Services	2560	80,099	2,000	2,550	125,000	3,000	50			212,699
64	Internal Services	2570									0
65	Total Support Services - Business	2500	118,495	2,000	7,500	132,500	3,000	50	0	0	263,545
66	Support Services - Central										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620			4,000						4,000
69	Information Services	2630									0
70	Staff Services	2640			975						975
71	Data Processing Services	2660									0
72	Total Support Services - Central	2600	0	0	4,975	0	0	0	0	0	4,975
73	Other Support Services (Describe & Itemize)	2900									0
74	Total Support Services	2000	995,297	40,974	234,157	286,500	118,400	50	0	0	1,675,378
75	COMMUNITY SERVICES (ED)	3000			8,171	875					9,046
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									0
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170						2,400			2,400
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
84	Total Payments to Other Dist & Govt Units (In-State)	4100			0			2,400			2,400
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220						145,000			145,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240						6,120			6,120
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						151,120			151,120
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
100	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
101	Payments to Other Dist & Govt Units (Out of State)	4400									0
102	Total Payments to Other Dist & Govt Units	4000			0			153,520			153,520
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		3,067,919	187,808	277,928	387,201	121,900	154,070	0	0	4,196,826
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										392,871

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	206,761	14,680	95,000	167,000	396,000				879,441
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	206,761	14,680	95,000	167,000	396,000	0	0	0	879,441
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	206,761	14,680	95,000	167,000	396,000	0	0	0	879,441
130	COMMUNITY SERVICES (O&M)	3000									0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
132	Payments to Other Dist & Govt Units (In-State)										
133	Payments for Regular Programs	4110									0
134	Payments for Special Education Programs	4120									0
135	Payments for CTE Program	4140									0
136	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
137	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
138	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
139	Total Payments to Other Dist & Govt Unit	4000			0			0			0
140	DEBT SERVICE (O&M)	5000									
141	Debt Service - Interest on Short-Term Debt										
142	Tax Anticipation Warrants	5110									0
143	Tax Anticipation Notes	5120									0
144	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
145	State Aid Anticipation Certificates	5140									0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0
148	Debt Service - Interest on Long-Term Debt	5200									0
149	Total Debt Service	5000						0			0
150	PROVISION FOR CONTINGENCIES (O&M)	6000									0
151	Total Direct Disbursements/Expenditures		206,761	14,680	95,000	167,000	396,000	0	0	0	879,441
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(357,751)
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						49,951			49,951
170	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						469,286			469,286
171	Debt Service Other (Describe & Itemize)	5400						500			500
172	Total Debt Service	5000			0			519,737			519,737
173	PROVISION FOR CONTINGENCIES (DS)	6000									0
174	Total Direct Disbursements/Expenditures				0			519,737			519,737
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										5,823
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	115,179	13,000	58,550	60,000					246,729
183	Other Support Services (Describe & Itemize)	2900									0
184	Total Support Services	2000	115,179	13,000	58,550	60,000	0	0	0	0	246,729
185	COMMUNITY SERVICES (TR)	3000									0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
187	Payments to Other Dist & Govt Units (In-State)										
188	Payments for Regular Program	4110									0
189	Payments for Special Education Programs	4120									0
190	Payments for Adult/Continuing Education Programs	4130									0
191	Payments for CTE Programs	4140									0
192	Payments for Community College Programs	4170									0
193	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
194	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
195	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
196	Total Payments to Other Dist & Govt Units	4000			0			0			0
197	DEBT SERVICE (TR)	5000									
198	Debt Service - Interest on Short-Term Debt										
199	Tax Anticipation Warrants	5110									0
200	Tax Anticipation Notes	5120									0
201	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
202	State Aid Anticipation Certificates	5140									0
203	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
204	Total Debt Service - Interest On Short-Term Debt	5100						0			0
205	Debt Service - Interest on Long-Term Debt	5200									0
206	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
207	Debt Service - Other (Describe and Itemize)	5400									0
208	Total Debt Service	5000						0			0
209	PROVISION FOR CONTINGENCIES (TR)	6000									0
210	Total Direct Disbursements/Expenditures		115,179	13,000	58,550	60,000	0	0	0	0	246,729
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										129,511
212	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
213	INSTRUCTION (MR/SS)	1000									
214	Regular Program	1100		23,025							23,025
215	Pre-K Programs	1125									0
216	Special Education Programs (Functions 1200-1220)	1200		26,500							26,500
217	Special Education Programs Pre-K	1225									0
218	Remedial and Supplemental Programs K-12	1250		875							875
219	Remedial and Supplemental Programs Pre-K	1275									0
220	Adult/Continuing Education Programs	1300									0
221											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		175							175
223	Interscholastic Programs	1500		3,860							3,860
224	Summer School Programs	1600		150							150
225	Gifted Programs	1650									0
226	Driver's Education Programs	1700		300							300
227	Bilingual Programs	1800									0
228	Truant Alternative & Optional Programs	1900									0
229	Total Instruction	1000		54,885							54,885
230	SUPPORT SERVICES (MR/SS)	2000									
231	Support Services - Pupil										
232	Attendance & Social Work Services	2110									0
233	Guidance Services	2120		1,000							1,000
234	Health Services	2130		5,560							5,560
235	Psychological Services	2140									0
236	Speech Pathology & Audiology Services	2150		1,400							1,400
237	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190									0
238	Total Support Services - Pupil	2100		7,960							7,960
239	Support Services - Instructional Staff										
240	Improvement of Instruction Services	2210									0
241	Educational Media Services	2220		6,000							6,000
242	Assessment & Testing	2230									0
243	Total Support Services - Instructional Staff	2200		6,000							6,000
244	Support Services - General Administration										
245	Board of Education Services	2310									0
246	Executive Administration Services	2320		3,750							3,750
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									0
255	Reciprocal Insurance Payments	2368									0
256	Legal Service	2369									0
257	Total Support Services - General Administration	2300		3,750							3,750
258	Support Services - School Administration										
259	Office of the Principal Services	2410		19,511							19,511
260	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0
261	Total Support Services - School Administration	2400		19,511							19,511
262	Support Services - Business										
263	Direction of Business Support Services	2510									0
264	Fiscal Services	2520		7,715							7,715
265	Facilities Acquisition & Construction Services	2530									0
266	Operation & Maintenance of Plant Service	2540		35,000							35,000
267	Pupil Transportation Services	2550		26,195							26,195
268	Food Services	2560		14,780							14,780
269	Internal Services	2570									0
270	Total Support Services - Business	2500		83,690							83,690
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

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
278	Other Support Services (Describe & Itemize)	2900									0
279	Total Support Services	2000		120,911							120,911
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			175,796				0			175,796
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(29,646)
298	60 - CAPITAL PROJECTS (CP)										
299	SUPPORT SERVICES (CP)	2000									0
300	Support Services - Business										0
301	Facilities Acquisition & Construction Services	2530					80,206				80,206
302	Other Support Services (Describe & Itemize)	2900									0
303	Total Support Services	2000	0	0	0	0	80,206	0	0		80,206
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	80,206	0	0		80,206
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(40,206)
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			95,000						95,000
321	Unemployment Insurance Payments	2363			25,000						25,000
322	Insurance Payments (regular or self-insurance)	2364			49,000						49,000
323	Risk Management and Claims Services Payments	2365									0
324	Judgment and Settlements	2366									0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
326	Reciprocal Insurance Payments	2368									0
327	Legal Service	2369			12,000						12,000
328	Property Insurance (Building & Grounds)	2371									0
329	Vehicle Insurance (Transportation)	2372									0
330	Total Support Services - General Administration	2000	0	0	181,000	0	0	0	0		181,000

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 or 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		0	0	181,000	0	0	0	0		181,000
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(4,000)
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
346	SUPPORT SERVICES (FP&S)	2000									
347	Support Services - Business										
348	Facilities Acquisition & Construction Services	2530					50,000				50,000
349	Operation & Maintenance of Plant Service	2540									0
350	Total Support Services - Business	2500	0	0	0	0	50,000	0	0		50,000
351	Other Support Services <i>(Describe & Itemize)</i>	2900									0
352	Total Support Services	2000	0	0	0	0	50,000	0	0		50,000
353	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
354	Payments to Regular Programs	4110									0
355	Payments to Special Education Programs	4120									0
356	Other Payments to In-State Govt Units <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	0	0	50,000	0	0		50,000
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(43,846)

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	4,589,697	521,690	376,240	3,301	5,490,928
4	Direct Expenditures	4,196,826	879,441	246,729		5,322,996
5	Difference	392,871	(357,751)	129,511	3,301	167,932
6	Estimated Fund Balance - June 30, 2016	930,773	75,111	60,141	7,075	1,073,100
7	Balanced budget, no deficit reduction plan is required.					
8						
9						
10	<p><i>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).</i></p>					
11						
12	<p>Note: <i>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.</i></p>					
13						
14	<p><i>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.</i></p>					
15	<p><i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i></p>					

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

	A	B	C	D	E	F	G	
1	NEOGA COMMUNITY SCHOOL DISTRICT #3 11-018-0030-26		DEFICIT REDUCTION PLAN					
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>		537,902	72,862	284,630	3,774	899,168	
8	RECEIPTS/REVENUES	Acct #						
9	LOCAL SOURCES	1000	2,047,879	309,690	116,240	3,301	2,477,110	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0	
11	STATE SOURCES	3000	2,036,950	212,000	260,000	0	2,508,950	
12	FEDERAL SOURCES	4000	504,868	0	0	0	504,868	
13	Total Receipts/Revenues		4,589,697	521,690	376,240	3,301	5,490,928	
14	DISBURSEMENTS/EXPENDITURES	Funct #						
15	INSTRUCTION	1000	2,358,882				2,358,882	
16	SUPPORT SERVICES	2000	1,675,378	879,441	246,729		2,801,548	
17	COMMUNITY SERVICES	3000	9,046	0	0		9,046	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	153,520	0	0		153,520	
19	DEBT SERVICES	5000	0	0	0		0	
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0	
21	Total Disbursements/Expenditures		4,196,826	879,441	246,729		5,322,996	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		392,871	(357,751)	129,511	3,301	167,932	
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)		0	360,000	6,000	0	366,000	
25	OTHER USES OF FUNDS (8000)		0	0	360,000	0	360,000	
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	360,000	(354,000)	0	6,000	
27	ESTIMATED ENDING FUND BALANCE		930,773	75,111	60,141	7,075	1,073,100	

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1	NEOGA COMMUNITY SCHOOL DISTRICT #3 11-018-0030-26 <i>District Number</i>		ESTIMATED BUDGET FY2017-2018				
2							
3							
4							
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>		930,773	75,111	60,141	7,075	1,073,100
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		930,773	75,111	60,141	7,075	1,073,100

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

	A	B	M	N	O	P	Q	
1	NEOGA COMMUNITY SCHOOL DISTRICT #3 11-018-0030-26		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>		930,773	75,111	60,141	7,075	1,073,100	
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		930,773	75,111	60,141	7,075	1,073,100	

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

	A	B	R	S	T	U	V	
1	NEOGA COMMUNITY SCHOOL DISTRICT #3 11-018-0030-26		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>		930,773	75,111	60,141	7,075	1,073,100	
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		930,773	75,111	60,141	7,075	1,073,100	

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

	A	B	W	X	Y	Z
1	NEOGA COMMUNITY SCHOOL DISTRICT #3 11-018-0030-26		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption:</i> _____ <small>(Enter as MM/DD/YY)</small>			
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>		899,168	1,073,100	1,073,100	1,073,100
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	2,477,110	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	2,508,950	0	0	0
12	FEDERAL SOURCES	4000	504,868	0	0	0
13	Total Receipts/Revenues		5,490,928	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	2,358,882	0	0	0
16	SUPPORT SERVICES	2000	2,801,548	0	0	0
17	COMMUNITY SERVICES	3000	9,046	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	153,520	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		5,322,996	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		167,932	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		366,000	0	0	0
25	OTHER USES OF FUNDS (8000)		360,000	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		6,000	0	0	0
27	ESTIMATED ENDING FUND BALANCE		1,073,100	1,073,100	1,073,100	1,073,100

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

NEOGA COMMUNITY SCHOOL DISTRICT #3 **11-018-0030-26**

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: NEOGA COMMUNITY SCHOOL DISTRICT #3				
			RCDT Number: 11-018-0030-26				
		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	150,044		150,044	158,229		158,229
2. Special Area Administration Services	2330			0	0		0
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510			0	0	0	0
5. Internal Services	2570			0	0		0
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
8. Totals		150,044	0	150,044	158,229	0	158,229
9. Estimated Percent Increase (Decrease) for FY2017 (Budgeted) over FY2016 (Actual)							5%

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

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

[See: School Code, Section 10-20.21 - Contracts](#)

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

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

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)