

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

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

Balanced budget, no deficit
reduction plan is required.

Date of Amended Budget: 03/21/2018
(MM/DD/YY)

District Name: Rock Falls Twp. High School Dist. 301

District RCDT No: 47-098-3010-17

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

Budget of Rock Falls Twp. High School Dist. 301, County of Whiteside,
State of Illinois, for the Fiscal Year beginning July 1, 2017 and ending June 30, 2018.

WHEREAS the Board of Education of Rock Falls Twp. High School Dist. 301,
County of Whiteside, 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 14th day of February, 20 18,
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied
with;

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

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

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 21st
day of March, 20 18 by a roll call vote of 5 Yeas, and 0 Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Stephen Mulvaney	
Jana Jacobs	
Howard Janssen	
Roger Carlson	
John Howard	

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

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

	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, 2017 ¹		6,377,361	175,878	341,025	160,830	890,929	2,000,836	2,011,371	601,979	17,643	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	3,966,256	417,838	585,559	201,980	441,242	295,000	93,199	674,962	88,890	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	2,619,889	0	0	53,821	0	0	0	0	0	
8	FEDERAL SOURCES	4000	549,178	0	0	9,763	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		7,135,323	417,838	585,559	265,564	441,242	295,000	93,199	674,962	88,890	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	1,000,025									
11	Total Receipts/Revenues		8,135,348	417,838	585,559	265,564	441,242	295,000	93,199	674,962	88,890	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	4,552,638				117,959					
14	SUPPORT SERVICES	2000	2,031,038	448,240		296,268	226,861	2,214,356		884,925	2,074,024	
15	COMMUNITY SERVICES	3000	6,214	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	209,870	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	684,657	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		6,799,760	448,240	684,657	296,268	344,820	2,214,356		884,925	2,074,024	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	1,000,025	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		7,799,785	448,240	684,657	296,268	344,820	2,214,356		884,925	2,074,024	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		335,563	(30,402)	(99,098)	(30,704)	96,422	(1,919,356)	93,199	(209,963)	(1,985,134)	
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	10,000									
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140	1,393									
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 Proceeds to Debt Service Fund ^{3a}	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210									2,000,000	
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230			2,191							
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			10,226							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			2,100							
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	17,185									
46	Total Other Sources of Funds ⁸		28,578	0	14,517	0	0	0	0	0	2,000,000	

	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							10,000			
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140			1,393							
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	3,831	6,395								
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	1,652	448								
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		5,483	6,843	1,393	0	0	0	10,000	0	0	
80	Total Other Sources/Uses of Fund		23,095	(6,843)	13,124	0	0	0	(10,000)	0	2,000,000	
81	ESTIMATED ENDING FUND BALANCE June 30, 2018		6,736,019	138,633	255,051	130,126	987,351	81,480	2,094,570	392,016	32,509	

SUMMARY OF EXPENDITURES (by Major Object)												
	A	B	C	D	E	F	G	H	I	J	K	L
84	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
85	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
86	Object Name											
87	Salaries	100	4,401,199	0		12,202		0		462,202	0	4,875,603
88	Employee Benefits	200	1,168,853	0		1,562	344,820	0		135,063	0	1,650,298
89	Purchased Services	300	409,564	105,240	0	235,862		0		287,660	0	1,038,326
90	Supplies & Materials	400	408,619	297,531		25,000		0		0	0	731,150
91	Capital Outlay	500	125,863	27,469		0		2,214,356		0	2,074,024	4,441,712
92	Other Objects	600	285,662	18,000	684,657	21,642	0	0		0	0	1,009,961
93	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
94	Termination Benefits	800	0	0		0						0
95	Total Expenditures		6,799,760	448,240	684,657	296,268	344,820	2,214,356		884,925	2,074,024	13,747,050

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, 2017 ⁷		6,352,395	175,878	341,025	160,830	890,930	2,000,836	2,011,370	601,979	17,643
4	Total Direct Receipts & Other Sources ⁸		7,163,901	417,838	600,076	265,564	441,242	295,000	93,199	674,962	2,088,890
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411						868,847			232,356
7	Interfund Loans Receivable (Repayment of Loans)	141							701,203		
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	868,847	701,203	0	232,356
11	Total Direct Receipts, Other Sources, & Other Receipts		7,163,901	417,838	600,076	265,564	441,242	1,163,847	794,402	674,962	2,321,246
12	Total Amount Available		13,516,296	593,716	941,101	426,394	1,332,172	3,164,683	2,805,772	1,276,941	2,338,889
13	Total Direct Disbursements & Other Uses ⁹		6,805,243	455,083	686,050	296,268	344,820	2,214,356	10,000	884,925	2,074,024
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141							1,101,203		
16	Interfund Loans Payable (Repayment of Loans)	411						468,847			232,356
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	468,847	1,101,203	0	232,356
20	Total Direct Disbursements, Other Uses, & Other Disbursements		6,805,243	455,083	686,050	296,268	344,820	2,683,203	1,111,203	884,925	2,306,380
21	ENDING CASH BALANCE ON HAND June 30, 2018 ⁷		6,711,053	138,633	255,051	130,126	987,352	481,480	1,694,569	392,016	32,509

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	-	3,093,088	415,738	584,016	199,555	247,048		83,149	667,290	82,890
6	Leasing Purposes Levy ¹²	1130	83,149								
7	Special Education Purposes Levy	1140	33,258								
8	FICA and Medicare Only Levies	1150					151,194				
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		3,209,495	415,738	584,016	199,555	398,242	0	83,149	667,290	82,890
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	283,976				34,900				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		283,976	0	0	0	34,900	0	0	0	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321									
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				500					
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									

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
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					500					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	45,421	1,900	1,543	1,675	8,100	5,000	10,050	7,672	6,000
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		45,421	1,900	1,543	1,675	8,100	5,000	10,050	7,672	6,000
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	70,000								
70	Sales to Pupils - Breakfast	1612	4,000								
71	Sales to Pupils - A la Carte	1613	30,000								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	6,500								
74	Other Food Service (Describe & Itemize)	1690	8,000								
75	Total Food Service		118,500								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	45,000								
78	Admissions - Other	1719	3,500								
79	Fees	1720	34,000								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	100								
82	Total District/School Activity Income		82,600	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	46,100								
85	Rentals - Summer School Textbooks	1812	5,000								
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	2,000								
93	Total Textbooks		53,100								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910		200							
96	Contributions and Donations from Private Sources	1920	9,092								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	37,072			250					
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	32,500								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983						290,000			
104	Payment from Other Districts	1991									

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
105	Sale of Vocational Projects	1992	2,000								
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	92,500								
108	Total Other Revenue from Local Sources		173,164	200	0	250	0	290,000	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	3,966,256	417,838	585,559	201,980	441,242	295,000	93,199	674,962	88,890
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				
RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
UNRESTRICTED GRANTS-IN-AID (3001-3099)											
117	General State Aid (Section 18-8.05)	3001	2,479,500								
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		2,479,500	0	0	0	0	0		0	0
RESTRICTED GRANTS-IN-AID (3100-3900)											
SPECIAL EDUCATION											
124	Special Education - Private Facility Tuition	3100	15,408								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	45,819								
126	Special Education - Personnel	3110	39,190								
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		100,417	0		0					
CAREER AND TECHNICAL EDUCATION (CTE)											
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	12,283								
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		12,283	0			0				
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	3,279								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	24,410								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
TRANSPORTATION											
151	Transportation - Regular and Vocational	3500				12,408					
152	Transportation - Special Education	3510				41,413					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		53,821	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									

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
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									
172	Total Restricted Grants-In-Aid		140,389	0	0	53,821	0	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	2,619,889	0	0	53,821	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL										
186	TITLE VI										
187	Title VI - Innovation and Flexibility Formula	4100									
188	Title VI - SEA Projects	4105									
189	Title VI - Rural Education Initiative (REI)	4107	252								
190	Title VI - Other (Describe & Itemize)	4199									
191	Total Title VI		252	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	178,976								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	28,060								
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		207,036				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	264,899								
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		264,899	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	10,400								
214	Title IV - 21st Century Comm Learning Centers	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		10,400	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 III 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 (LIIPLEP)	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	31,291								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	10,900			9,763					
271	Medicaid Matching Funds - Fee-For-Service Program	4992	24,400								
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		549,178	0	0	9,763	0	0		0	0
274	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	549,178	0	0	9,763	0	0	0	0	0
275	TOTAL DIRECT RECEIPTS/REVENUES		7,135,323	417,838	585,559	265,564	441,242	295,000	93,199	674,962	88,890

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	2,352,470	667,182	25,240	51,394	49,633	0	0	0	3,145,919
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	602,534	225,039	418	2,882					830,873
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	30,800		28,193	9,662					68,655
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									0
14	Interscholastic Programs	1500	193,573	14,991	60,312	24,427	28,500	11,330			333,133
15	Summer School Programs	1600	5,583	709							6,292
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	103,000	1,016	7,250	4,250					115,516
18	Bilingual Programs	1800									0
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912						52,250			52,250
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	3,287,960	908,937	121,413	92,615	78,133	63,580	0	0	4,552,638
34	SUPPORT SERVICES (ED)	2000									
35	Support Services - Pupil										
36	Attendance & Social Work Services	2110	75,926	22,127							98,053
37	Guidance Services	2120	84,622	18,379	150	350					103,501
38	Health Services	2130	9,382		115	785					10,282
39	Psychological Services	2140									0
40	Speech Pathology & Audiology Services	2150									0
41	Other Support Services - Pupils (Describe & Itemize)	2190						11,252			11,252
42	Total Support Services - Pupil	2100	169,930	40,506	265	1,135	0	11,252	0	0	223,088
43	Support Services - Instructional Staff										
44	Improvement of Instruction Services	2210	10,342	1,668	6,000						18,010
45	Educational Media Services	2220	85,678	23,120	10,309	70,641	4,500				194,248
46	Assessment & Testing	2230				7,008					7,008
47	Total Support Services - Instructional Staff	2200	96,020	24,788	16,309	77,649	4,500	0	0	0	219,266
48	Support Services - General Administration										
49	Board of Education Services	2310	14,190	19,965	35,000						69,155
50	Executive Administration Services	2320	139,289	11,836	33,000	5,341	10,000				199,466
51	Special Area Administration Services	2330									0
52	Tort Immunity Services	2360 - 2370									0
53	Total Support Services - General Administration	2300	153,479	31,801	68,000	5,341	10,000	0	0	0	268,621
54	Support Services - School Administration										
55	Office of the Principal Services	2410	198,170	72,144	102,177	36,635	5,000	3,200			417,326
56	Other Support Services - School Administration (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	198,170	72,144	102,177	36,635	5,000	3,200	0	0	417,326
58	Support Services - Business										
59	Direction of Business Support Services	2510									0
60	Fiscal Services	2520	108,033	23,191							131,224
61	Operation & Maintenance of Plant Services	2540	290,501	52,436							342,937
62	Pupil Transportation Services	2550									0
63	Food Services	2560	94,606	15,050	2,200	166,300	825				278,981
64	Internal Services	2570									0
65	Total Support Services - Business	2500	493,140	90,677	2,200	166,300	825	0	0	0	753,142
66	Support Services - Central										

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	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
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630									0
70	Staff Services	2640	2,500								2,500
71	Data Processing Services	2660									0
72	Total Support Services - Central	2600	2,500	0	0	0	0	0	0	0	2,500
73	Other Support Services (Describe & Itemize)	2900			94,678	25,012	27,405				147,095
74	Total Support Services	2000	1,113,239	259,916	283,629	312,072	47,730	14,452	0	0	2,031,038
75	COMMUNITY SERVICES (ED)	3000			2,282	3,932					6,214
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			2,240			5,000			7,240
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
84	Total Payments to Other Dist & Govt Units (In-State)	4100			2,240			5,000			7,240
85	Payments for Regular Programs - Tuition	4210						65,620			65,620
86	Payments for Special Education Programs - Tuition	4220						137,010			137,010
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
92	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						202,630			202,630
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			2,240			207,630			209,870
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		4,401,199	1,168,853	409,564	408,619	125,863	285,662	0	0	6,799,760
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										335,563

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	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
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)	2000									
119	Support Services - Pupil										
120	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190									0
121	Support Services - Business										
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530					12,469				12,469
124	Operation & Maintenance of Plant Services	2540			105,240	297,531	15,000	18,000			435,771
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	0	0	105,240	297,531	27,469	18,000	0	0	448,240
128	Other Support Services <i>(Describe & Itemize)</i>	2900									0
129	Total Support Services	2000	0	0	105,240	297,531	27,469	18,000	0	0	448,240
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 <i>(Describe & Itemize)</i>	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 <i>(Describe & Itemize)</i>	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		0	0	105,240	297,531	27,469	18,000	0	0	448,240
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(30,402)
153											
154	30 - DEBT SERVICE FUND (DS)										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
156	Payments to Other Dist & Govt Units (In-State)										
157	Payments for Regular Programs	4110									0
158	Payments for Special Education Programs	4120									0
159	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	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 <i>(Describe & Itemize)</i>	5150									0
168	Total Debt Service - Interest On Short-Term Debt	5100						0			0

	A	B	C	D	E	F	G	H	I	J	K
1	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
2	(Enter Whole Numbers Only)										
169	Debt Service - Interest on Long-Term Debt	5200						189,813			189,813
170	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						491,344			491,344
171	Debt Service Other (Describe & Itemize)	5400						3,500			3,500
172	Total Debt Service	5000			0			684,657			684,657
173	PROVISION FOR CONTINGENCIES (DS)	6000									0
174	Total Direct Disbursements/Expenditures				0			684,657			684,657
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(99,098)
176											
177	40 - TRANSPORTATION FUND (TR)										
178	SUPPORT SERVICES (TR)	2000									
179	Support Services - Pupils										
180	Other Support Services - Pupils (Describe & Itemize)	2190									0
181	Support Services - Business										
182	Pupil Transportation Services	2550	12,202	1,562	235,862	25,000		21,642			296,268
183	Other Support Services (Describe & Itemize)	2900									0
184	Total Support Services	2000	12,202	1,562	235,862	25,000	0	21,642	0	0	296,268
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		12,202	1,562	235,862	25,000	0	21,642	0	0	296,268
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(30,704)
212											
213	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
214	INSTRUCTION (MR/SS)	1000									
215	Regular Program	1100		43,298							43,298
216	Pre-K Programs	1125									0
217	Special Education Programs (Functions 1200-1220)	1200		56,166							56,166
218	Special Education Programs Pre-K	1225									0
219	Remedial and Supplemental Programs K-12	1250		5,600							5,600
220	Remedial and Supplemental Programs Pre-K	1275									0
221	Adult/Continuing Education Programs	1300									0
222	CTE Programs	1400									0
223	Interscholastic Programs	1500		12,698							12,698
224	Summer School Programs	1600		81							81
225	Gifted Programs	1650									0
226	Driver's Education Programs	1700		116							116

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	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
227	Bilingual Programs	1800									0
228	Truant Alternative & Optional Programs	1900									0
229	Total Instruction	1000		117,959							117,959
230	SUPPORT SERVICES (MR/SS)	2000									
231	Support Services - Pupil										
232	Attendance & Social Work Services	2110		13,627							13,627
233	Guidance Services	2120		4,037							4,037
234	Health Services	2130		2,185							2,185
235	Psychological Services	2140									0
236	Speech Pathology & Audiology Services	2150									0
237	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190									0
238	Total Support Services - Pupil	2100		19,849							19,849
239	Support Services - Instructional Staff										
240	Improvement of Instruction Services	2210		173							173
241	Educational Media Services	2220		7,268							7,268
242	Assessment & Testing	2230									0
243	Total Support Services - Instructional Staff	2200		7,441							7,441
244	Support Services - General Administration										
245	Board of Education Services	2310		750							750
246	Executive Administration Services	2320		12,226							12,226
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		46,360							46,360
255	Reciprocal Insurance Payments	2368									0
256	Legal Service	2369									0
257	Total Support Services - General Administration	2300		59,336							59,336
258	Support Services - School Administration										
259	Office of the Principal Services	2410		25,270							25,270
260	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0
261	Total Support Services - School Administration	2400		25,270							25,270
262	Support Services - Business										
263	Direction of Business Support Services	2510									0
264	Fiscal Services	2520		25,140							25,140
265	Facilities Acquisition & Construction Services	2530									0
266	Operation & Maintenance of Plant Service	2540		67,631							67,631
267	Pupil Transportation Services	2550		177							177
268	Food Services	2560		22,017							22,017
269	Internal Services	2570									0
270	Total Support Services - Business	2500		114,965							114,965
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)	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
278	Other Support Services (Describe & Itemize)	2900									0
279	Total Support Services	2000		226,861							226,861
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			344,820				0			344,820
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										96,422
297	60 - CAPITAL PROJECTS (CP)										
298	SUPPORT SERVICES (CP)										
299	Support Services - Business	2000									0
300	Facilities Acquisition & Construction Services	2530					2,214,356				2,214,356
302	Other Support Services (Describe & Itemize)	2900									0
303	Total Support Services	2000	0	0	0	0	2,214,356	0	0		2,214,356
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	2,214,356	0	0		2,214,356
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,919,356)
314	70 WORKING CASH FUND (WC)										
315	80 - TORT FUND (TF)										
316	SUPPORT SERVICES - GENERAL ADMINISTRATION										
317	Claims Paid from Self Insurance Fund	2361									0
318	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			32,000						32,000
319	Unemployment Insurance Payments	2363			8,000						8,000
320	Insurance Payments (regular or self-insurance)	2364			77,660						77,660
321	Risk Management and Claims Services Payments	2365			80,000						80,000
322	Judgment and Settlements	2366									0
323	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	462,202	135,063							597,265
324	Reciprocal Insurance Payments	2368									0
325	Legal Service	2369			90,000						90,000
326	Property Insurance (Building & Grounds)	2371									0
327	Vehicle Insurance (Transportation)	2372									0
328	Total Support Services - General Administration	2000	462,202	135,063	287,660	0	0	0	0		884,925

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	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
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
332	Payments for Regular Programs	4110									0
333	Payments for Special Education Programs	4120									0
334	Total Payments to Other Dist & Govt Units	4000						0			0
335	DEBT SERVICE (TF)	5000									
336	Debt Service - Interest on Short-Term Debt										
337	Tax Anticipation Warrants	5110									0
338	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
339	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
340	Total Debt Service	5000						0			0
341	PROVISION FOR CONTINGENCIES (TF)	6000									0
342	Total Direct Disbursements/Expenditures		462,202	135,063	287,660	0	0	0	0		884,925
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(209,963)
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
346	SUPPORT SERVICES (FP&S)	2000									
347	Support Services - Business										
348	Facilities Acquisition & Construction Services	2530					2,074,024				2,074,024
349	Operation & Maintenance of Plant Service	2540									0
350	Total Support Services - Business	2500	0	0	0	0	2,074,024	0	0		2,074,024
351	Other Support Services <i>(Describe & Itemize)</i>	2900									0
352	Total Support Services	2000	0	0	0	0	2,074,024	0	0		2,074,024
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	2,074,024	0	0		2,074,024
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,985,134)

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	7,135,323	417,838	265,564	93,199	7,911,924
4	Direct Expenditures	6,799,760	448,240	296,268		7,544,268
5	Difference	335,563	(30,402)	(30,704)	93,199	367,656
6	Estimated Fund Balance - June 30, 2018	6,736,019	138,633	130,126	2,094,570	9,099,348
7	Balanced budget, no deficit reduction plan is required.					
10	<p><i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2017-18 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).</i></p>					
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>					
14	<p><i>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2016-2017 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.</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	47-098-3010-17 <i>District Number</i>		DEFICIT REDUCTION PLAN				
2			ESTIMATED BUDGET				
3			FY2017-2018				
4							
5							
6					Educational Fund	Operations & Maintenance Fund	Transportation Fund
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		6,377,361	175,878	160,830	2,011,371	8,725,440
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	3,966,256	417,838	201,980	93,199	4,679,273
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	2,619,889	0	53,821	0	2,673,710
12	FEDERAL SOURCES	4000	549,178	0	9,763	0	558,941
13	Total Receipts/Revenues		7,135,323	417,838	265,564	93,199	7,911,924
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	4,552,638				4,552,638
16	SUPPORT SERVICES	2000	2,031,038	448,240	296,268		2,775,546
17	COMMUNITY SERVICES	3000	6,214	0	0		6,214
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	209,870	0	0		209,870
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		6,799,760	448,240	296,268		7,544,268
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		335,563	(30,402)	(30,704)	93,199	367,656
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		28,578	0	0	0	28,578
25	OTHER USES OF FUNDS (8000)		5,483	6,843	0	10,000	22,326
26	TOTAL OTHER SOURCES/USES OF FUNDS		23,095	(6,843)	0	(10,000)	6,252
27	ESTIMATED ENDING FUND BALANCE		6,736,019	138,633	130,126	2,094,570	9,099,348

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

	A	B	H	I	J	K	L
1	47-098-3010-17 <i>District Number</i>		ESTIMATED BUDGET FY2018-2019				
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>		6,736,019	138,633	130,126	2,094,570	9,099,348
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		6,736,019	138,633	130,126	2,094,570	9,099,348

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

	A	B	M	N	O	P	Q
1	47-098-3010-17 <i>District Number</i>		ESTIMATED BUDGET FY2019-2020				
2							
3							
4							
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		6,736,019	138,633	130,126	2,094,570	9,099,348
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		6,736,019	138,633	130,126	2,094,570	9,099,348

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

	A	B	R	S	T	U	V
1	47-098-3010-17 <i>District Number</i>		ESTIMATED BUDGET FY2020-2021				
2							
3							
4							
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		6,736,019	138,633	130,126	2,094,570	9,099,348
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		6,736,019	138,633	130,126	2,094,570	9,099,348

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

	A	B	W	X	Y	Z
1	47-098-3010-17 <i>District Number</i>		SUMMARY			
2			BUDGET ADDENDUM - DEFICIT REDUCTION PLAN			
3			ESTIMATED BUDGET			
4			<i>Date of Adoption:</i>			
5			<i>(Enter as MM/DD/YY)</i>			
6					FY2017-2018	FY2018-2019
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		8,725,440	9,099,348	9,099,348	9,099,348
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	4,679,273	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	2,673,710	0	0	0
12	FEDERAL SOURCES	4000	558,941	0	0	0
13	Total Receipts/Revenues		7,911,924	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	4,552,638	0	0	0
16	SUPPORT SERVICES	2000	2,775,546	0	0	0
17	COMMUNITY SERVICES	3000	6,214	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	209,870	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		7,544,268	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		367,656	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		28,578	0	0	0
25	OTHER USES OF FUNDS (8000)		22,326	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		6,252	0	0	0
27	ESTIMATED ENDING FUND BALANCE		9,099,348	9,099,348	9,099,348	9,099,348

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

Rock Falls Twp. High School Dist. 301 47-098-3010-17

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.

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 FY2018 budgeted expenditures over FY2017 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

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

[Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)			School District Name: Rock Falls Twp. High School Dist. 301		RCDT Number: 47-098-3010-17		
		Estimated Actual Expenditures, Fiscal Year 2017			Budgeted Expenditures, Fiscal Year 2018		
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	189,968		189,968	199,466		199,466
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		189,968	0	189,968	199,466	0	199,466
9. Estimated Percent Increase (Decrease) for FY2018 (Budgeted) over FY2017 (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
Adrenaline Fundraising	Discount Cards	12,870	Free shirts & cards	Football Fundraiser	Shirts & cards distributed to sellers of 625+ discount cards
Fan Cloth	Baseball cloth	2,519		Baseball cloth sales	
Great Lakes Coca Cola Distribution	Coca Cola Products	15,546		Sporting events concessions, vending	
Headon & Sons, Inc.	Considine Brat Fundraiser	2,073		Boys Track Fundraiser	
Kollege Town	Softball cloth	1,322		Softball cloth sales	
Mike's Candy Stand	Fannie May Candies	1,830		Dramatics Club Candy Fundraiser	
Rite Bite Fundraising	Butter braids	2,261		Dramatics Club Butterbraid Fundraiser	

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)