

**Willow Springs Elementary School District 108
Cook County, Illinois**

2018-19 Budget

Date of Adoption: September 25, 2018

**For use at 6:30 p.m., CST
Tuesday
September 25, 2018**

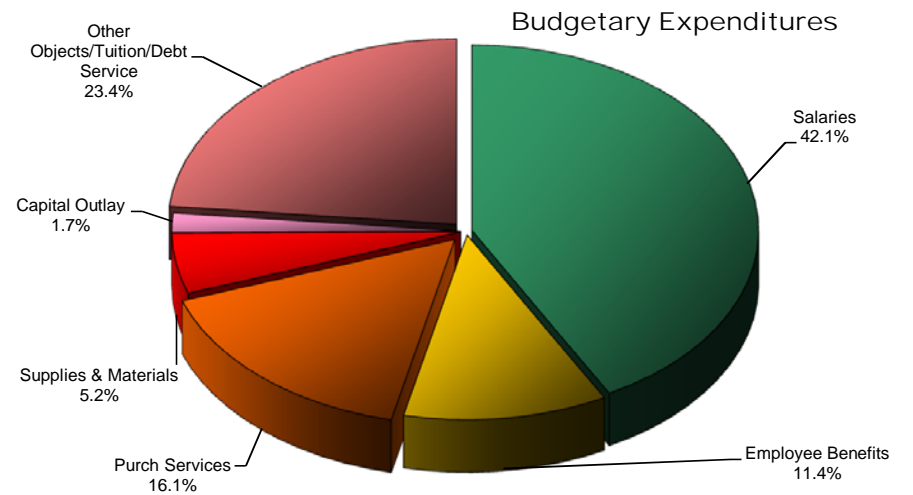
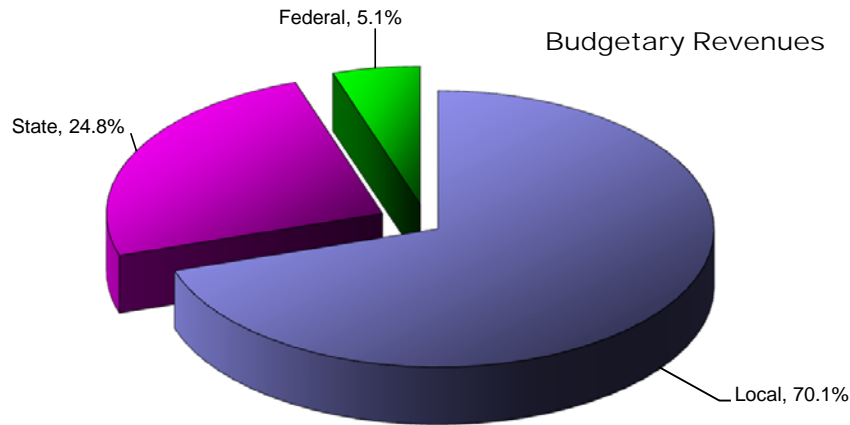


Board of Education of Willow Springs School District 108
Cook County, Illinois

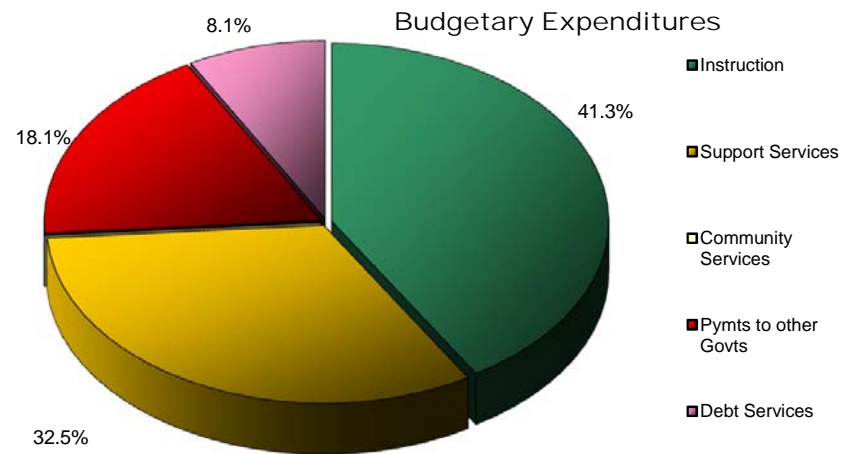
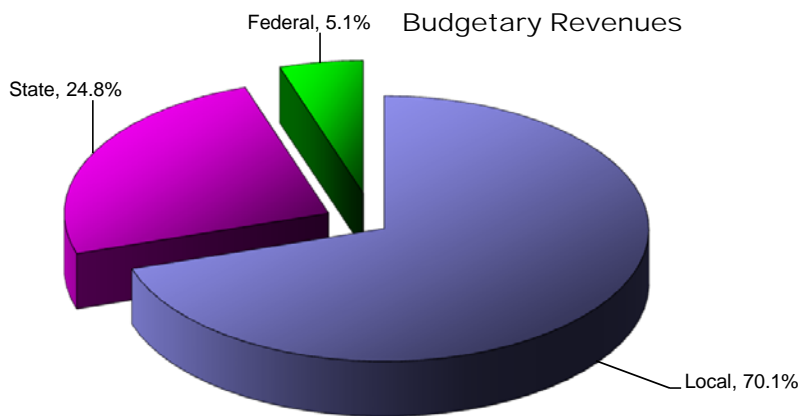
Fiscal Year 2018-19 Final Budget

September 25, 2018

	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort Immunity Judgments	Fire Prevention & Safety	TOTALS
BUDGETARY REVENUES										
Local Sources	\$ 3,069,767	\$ 332,036	\$ 594,797	\$ 545,146	\$ 126,099	\$ -	\$ 19,481	\$ 57,018	\$ -	\$ 4,744,344
State Sources	1,484,235	-	-	193,000	-	-	-	-	-	1,677,235
Federal Sources	346,641	-	-	-	-	-	-	-	-	346,641
-Total, Budgetary Revenues	4,900,643	332,036	594,797	738,146	126,099	-	19,481	57,018	-	6,768,220
BUDGETARY EXPENDITURES										
Salaries	2,804,865	162,906	-	7,565	-	-	-	-	-	2,975,336
Employee Benefits	643,144	20,369	-	2,321	140,027	-	-	-	-	805,861
Purchased Services	473,609	141,750	750	453,680	-	-	-	67,000	-	1,136,789
Supplies and Materials	245,050	125,500	-	-	-	-	-	-	-	370,550
Capital Outlay	28,000	23,000	-	-	-	68,000	-	-	-	119,000
Other Objects/Tuition/Debt Service	1,087,950	250	567,975	-	-	-	-	-	-	1,656,175
-Total, Budgetary Expenditures	5,282,618	473,775	568,725	463,566	140,027	68,000	-	67,000	-	7,063,711
-Budgetary Surplus/(Shortfall)	(381,975)	(141,739)	26,072	274,580	(13,928)	(68,000)	19,481	(9,982)	-	(295,491)
TRANSFERS/DEBT ISSUANCE PROCEEDS										
FROM Various Funds	218,500	600,000	-	-	-	600,000	-	-	-	1,418,500
TO Various Funds	-	(606,000)	(5,000)	(203,000)	-	-	(4,500)	(600,000)	-	(1,418,500)
Estimated Beginning Fund Reserves, 7-1-2018	3,090,399	585,825	556,943	270,874	269,593	-	518,411	692,297	487	5,984,829
Estimated Ending Fund Reserves, 6-30-2019	2,926,924	438,086	578,015	342,454	255,665	532,000	533,392	82,315	487	5,689,338



	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort Immunity Judgments	Fire Prevention & Safety	TOTALS
BUDGETARY REVENUES										
Local Sources	\$ 3,069,767	\$ 332,036	\$ 594,797	\$ 545,146	\$ 126,099	\$ -	\$ 19,481	\$ 57,018	\$ -	\$ 4,744,344
State Sources	1,484,235	-	-	193,000	-	-	-	-	-	1,677,235
Federal Sources	346,641	-	-	-	-	-	-	-	-	346,641
~Total, Budgetary Revenues	4,900,643	332,036	594,797	738,146	126,099	-	19,481	57,018	-	6,768,220
BUDGETARY EXPENDITURES										
Instruction	2,853,928	-	-	-	64,307	-	-	-	-	2,918,235
Support Services	1,150,690	473,775	-	463,566	75,720	68,000	-	67,000	-	2,298,751
Community Services	-	-	-	-	-	-	-	-	-	-
Payments to other Districts & Govt. Units	1,278,000	-	-	-	-	-	-	-	-	1,278,000
Debt Services	-	-	568,725	-	-	-	-	-	-	568,725
Provision for Contingencies	-	-	-	-	-	-	-	-	-	-
~Total, Budgetary Expenditures	5,282,618	473,775	568,725	463,566	140,027	68,000	-	67,000	-	7,063,711
~Budgetary Surplus/(Shortfall)	(381,975)	(141,739)	26,072	274,580	(13,928)	(68,000)	19,481	(9,982)	-	(295,491)
TRANSFERS/DEBT ISSUANCE PROCEEDS										
Proceeds From Bond Sale	-	-	-	-	-	-	-	-	-	-
FROM Various Funds	218,500	600,000	-	-	-	600,000	-	-	-	1,418,500
TO Various Funds	-	(606,000)	(5,000)	(203,000)	-	-	(4,500)	(600,000)	-	(1,418,500)
Estimated Beginning Fund Reserves, 7-1-2018	3,090,399	585,825	556,943	270,874	269,593	-	518,411	692,297	487	5,984,829
Estimated Ending Fund Reserves, 6-30-2019	2,926,924	438,086	578,015	342,454	255,665	532,000	533,392	82,315	487	5,689,338



Educational Fund

Budget Workpapers
Fiscal year 2018-2019

Infinite Visions Account	Description	2018-2019 Budget	2017-2018 Budget	2017-2018 Actual	FY 2019 Budget Inc / (Dec) From FY 2018 Actual	% Change From FY 2019 Budget & FY 2018 Actual
Revenues						
Taxes - Educational Fund Levy:						
10.4.1110.0000.000.0000	Current Year Levy Collections	\$ 2,491,708	\$ 1,964,167	\$ 1,943,966	\$ 547,742	28.18%
10.4.1110.0000.000.0000	Prior Year Levy Collections	-	-	-	-	0.00%
10.4.1110.0000.000.0000	All Other Prior Year Levy Collections	-	-	-	-	0.00%
Taxes - Special Education:						
10.4.1140.0000.000.0000	Current Year Levy Collections	236,159	226,097	223,904	12,255	5.47%
10.4.1140.0000.000.0000	Prior Year Levy Collections	-	-	-	-	0.00%
10.4.1140.0000.000.0000	All Other Prior Year Levy Collections	-	-	-	-	0.00%
Other Local Sources:						
10.4.1230.0000.000.0000	Corporate Personal Property Replacement Tax	50,000	40,000	40,000	10,000	25.00%
10.4.1510.0000.000.0000	Interest on Investments	40,000	35,000	48,758	(8,758)	-17.96%
10.4.1515.0000.000.0000	Interest on Tax Collections	-	-	676	(676)	-100.00%
10.4.1611.0000.000.0000	Sales to Pupils Lunches	18,000	19,000	11,234	6,766	60.23%
10.4.1612.0000.000.0000	Sales to Pupils Breakfast	400	400	162	238	147.30%
10.4.1620.0000.000.0000	Sales to Adults	500	-	1,528	(1,028)	-67.28%
10.4.1790.0000.000.0000	Music Recorders	500	500	430	70	16.28%
10.4.1811.0000.000.0000	Textbook Rentals	10,000	10,000	9,421	579	6.14%
10.4.1890.0000.000.0000	Book Fines	-	-	-	-	0.00%
10.4.1910.0000.000.0000	Building Rental	500	-	210	290	138.10%
10.4.1950.0000.000.0000	AERO rebate - Extra Ordinary	-	-	-	-	0.00%
10.4.1960.0000.000.0000	TIF Revenue	220,000	220,000	226,236	(6,236)	-2.76%
10.4.1999.0000.000.0000	Other Revenue from Local Sources	2,000	2,000	2,440	(440)	-18.05%
Revenue from State Sources:						
10.4.3001.0000.000.0000	Evidence Based Funding (formerly Gen St Aid)	1,482,285	1,173,794	1,330,901	151,384	11.37%
10.4.3100.0000.000.0000	Sp. Ed.- Private Facility Tuition	-	-	569	(569)	-100.00%
10.4.3105.0000.000.0000	Special Education Extra	-	42,313	27,823	(27,823)	-100.00%
10.4.3110.0000.000.0000	Special Education (Personnel Reimbursement)	-	46,476	28,217	(28,217)	-100.00%
10.4.3145.0000.000.0000	Sp. Ed. Summer School	50	50	-	50	0.00%
10.4.3225.0000.000.0000	Morraine Valley Grant	400	400	368	32	8.70%
10.4.3360.0000.000.0000	State Free Lunch	1,500	1,000	2,098	(598)	-28.51%
Revenue from Federal Sources:						
10.4.4210.0000.000.0000	National School Lunch Program	90,000	86,000	91,594	(1,594)	-1.74%
10.4.4220.0000.000.0000	School Breakfast	28,000	26,000	30,396	(2,396)	-7.88%
10.4.4300.0000.000.0000	Title I - Low Income	158,186	169,234	208,412	(50,226)	-24.10%
10.4.4620.0000.000.0000	IDEA Flow Through	61,197	57,138	63,347	(2,150)	-3.39%
10.4.4991.0000.000.0000	Medicaid Reimbursement - Outreach	5,000	8,000	2,551	2,449	95.98%
10.4.4932.0000.000.0000	Title IIA	4,258	1,000	3,071	1,187	38.65%
Other Financing Sources (Transfers):						
10.5.7110.6600.000.0000	Abatement from Working Cash Fund	-	-	-	-	0.00%
10.5.7120.6600.000.0000	Perm. Tran. of Interest from W/C	4,500	4,500	-	4,500	0.00%
10.5.7130.6600.000.0000	Perm. Transfer from Transportation Fund	200,000	550,000	550,000	(350,000)	-63.64%
10.5.7140.6600.000.0000	Perm. Trans. of Interest from Other Funds	14,000	12,000	30,258	(16,258)	-53.73%
TOTAL EDUCATIONAL FUND REVENUES		<u>5,119,143</u>	<u>4,695,069</u>	<u>4,878,572</u>	<u>240,571</u>	<u>4.93%</u>

Educational Fund

Budget Workpapers
Fiscal year 2018-2019

Infinite Visions Account	Description	2018-2019 Budget	2017-2018 Budget	2017-2018 Actual	FY 2019 Budget Inc / (Dec) From FY 2018 Actual	% Change From FY 2019 Budget & FY 2018 Actual
Expenditures						
Regular Programs:						
10.5.1100.1001.000.0000	Regular Salaries	\$ 1,389,292	\$ 1,377,160	\$ 1,373,083	16,209	1.18%
10.5.1100.1002.000.0000	Teachers Aides	29,634	28,222	44,826	(15,192)	-33.89%
10.5.1100.1003.000.0000	Substitute Teachers	60,000	60,000	54,850	5,150	9.39%
10.5.1100.1004.000.0000	Stipended compensation	60,000	60,000	68,999	(8,999)	-13.04%
10.5.1100.1005.000.0000	Stipend/Overtime Salaries	20,000	20,000	16,296	3,704	22.73%
10.5.1100.1006.000.0000	Summer School	7,500	7,500	7,045	455	6.46%
10.5.1100.2110.000.0000	TRS	157,380	156,167	164,047	(6,667)	-4.06%
10.5.1100.2210.000.0000	Life	5,700	5,700	5,535	165	2.97%
10.5.1100.2220.000.0000	Medical	181,121	180,424	174,421	6,700	3.84%
10.5.1100.2230.000.0000	Dental	16,670	16,688	16,585	85	0.52%
10.5.1100.2300.000.0000	Tuition Reimbursement	1,500	1,500	1,615	(115)	-7.12%
10.5.1100.3320.000.0000	Travel	500	500	-	500	0.00%
10.5.1100.3800.000.0000	Unemployment	-	-	-	-	0.00%
10.5.1100.4100.000.0000	Supplies	30,000	30,000	27,856	2,144	7.70%
10.5.1100.4104.000.0000	Art	2,500	2,500	2,367	133	5.63%
10.5.1100.4105.000.0000	Music	2,500	2,500	2,236	264	11.81%
10.5.1100.4200.000.0000	Textbooks (Adoptions)	30,000	30,000	41,041	(11,041)	-26.90%
10.5.1100.4400.000.0000	Subscriptions	-	-	-	-	0.00%
10.5.1100.4900.000.0000	Career Development	-	-	-	-	0.00%
10.5.1100.5500.000.0000	Capital Outlay	1,500	1,500	2,633	(1,133)	-43.03%
10.5.1100.6900.000.0000	Misc. Objects	500	500	171	329	192.40%
	Sub-total Regular Programs	1,996,297	1,980,861	2,003,607	(7,310)	-0.36%
Special Programs:						
10.5.1200.1002.000.0000	Teachers Aides	-	-	-	-	0.00%
10.5.1200.1003.000.4620	Substitute Teachers	-	-	-	-	0.00%
10.5.1200.1005.000.0000	Additional Compensation	-	-	-	-	0.00%
10.5.1200.2110.000.0000	TRS	-	-	-	-	0.00%
10.5.1200.2110.000.4620	TRS - IDEA Grant	-	-	-	-	0.00%
10.5.1200.2210.000.0000	Life	-	-	-	-	0.00%
10.5.1200.2220.000.0000	Medical	-	-	-	-	0.00%
10.5.1200.4100.000.0000	Supplies	-	-	-	-	0.00%
	Sub-total Special Programs	-	-	-	-	0.00%
LDR:						
10.5.1205.1001.000.0000	Salaries	81,471	49,273	75,573	5,898	7.80%
10.5.1205.2110.000.0000	TRS	9,450	5,695	8,687	763	8.79%
10.5.1205.2210.000.0000	Life	-	220	305	(305)	-100.00%
10.5.1205.2220.000.0000	Medical	6,116	-	5,582	534	9.57%
10.5.1205.2230.000.0000	Dental	518	-	473	45	9.59%
	Sub-total LDR	97,555	55,188	90,619	6,936	7.65%
Cross-Categorical:						
10.5.1220.1001.000.0000	Salaries	283,502	302,558	272,541	10,961	4.02%
10.5.1220.1002.000.0000	Aides Salary	67,741	45,507	61,361	6,380	10.40%
10.5.1220.2110.000.0000	TRS	32,883	29,615	25,999	6,884	26.48%
10.5.1220.2210.000.0000	Life	-	1,050	1,346	(1,346)	-100.00%
10.5.1220.2220.000.0000	Medical	43,395	36,192	31,910	11,485	35.99%
10.5.1220.2230.000.0000	Dental	8,272	7,528	3,023	5,249	173.66%
10.5.1220.3140.000.0000	Professional Service	-	-	-	-	0.00%
	Sub-total Cross-Categorical	435,793	422,450	396,181	39,612	10.00%

Educational Fund

Budget Workpapers
Fiscal year 2018-2019

Infinite Visions Account	Description	2018-2019 Budget	2017-2018 Budget	2017-2018 Actual	FY 2019 Budget Inc / (Dec) From FY 2018 Actual	% Change From FY 2019 Budget & FY 2018 Actual
IDEA Grant:						
10.5.1230.1001.000.4620	Salary	-	-	-	-	0.00%
10.5.1230.1002.000.4620	Aides Salaries	60,996	58,093	64,642	(3,646)	-5.64%
10.5.1230.1003.000.4620	Substitutes	4,000	-	4,590	(590)	-12.85%
10.5.1230.2110.000.4620	TRS	50	-	44	6	12.94%
10.5.1230.2210.000.4620	Life	500	-	518	(18)	-3.44%
10.5.1230.2220.000.4620	Medical	14,590	14,165	14,165	425	3.00%
10.5.1230.2230.000.4620	Dental	1,383	1,343	1,343	40	2.99%
10.5.1230.3120.000.4620	Speakers	500	500	-	500	0.00%
10.5.1230.3140.000.4620	Prof. Service	8,000	8,000	327	7,673	2349.70%
10.5.1230.3190.000.4620	Tech. Support	-	-	-	-	0.00%
10.5.1230.3800.000.4620	Workman's Comp Ins	-	-	-	-	0.00%
10.5.1230.4100.000.4620	Supplies	-	-	-	-	0.00%
10.5.1230.5500.000.4620	Capital Outlay	-	-	-	-	0.00%
	Sub-total IDEA Grant	90,019	82,101	85,629	4,390	5.13%
Title I:						
10.5.1250.1001.000.0000	Salary	64,282	62,562	62,562	1,720	2.75%
10.5.1250.1002.000.4300	Teacher Aide	25,201	34,340	34,358	(9,157)	-26.65%
10.5.1250.1005.000.0000	Additional Compensation	2,500	-	1,926	574	29.80%
10.5.1250.1009.000.4300	Supt.	4,539	4,450	4,450	89	1.99%
10.5.1250.1001.000.4300	Salary - Title I Grant	30,843	89,451	31,817	(974)	-3.06%
10.5.1250.1003.000.4300	TITLE I SUBSTITUTES	-	-	-	-	0.00%
10.5.1250.2110.000.0000	TRS	7,456	7,231	12,845	(5,389)	-41.95%
10.5.1250.2110.000.4300	TRS, Includes Additional Federal Contribution	4,104	29,035	6,839	(2,735)	-39.99%
10.5.1250.2210.000.0000	Life	100	20	160	(60)	-37.64%
10.5.1250.2210.000.4300	Life	500	-	480	20	4.15%
10.5.1250.2220.000.0000	Medical	12,232	11,876	11,614	618	5.32%
10.5.1250.2220.000.4300	Medical	19,158	23,752	18,956	202	1.06%
10.5.1250.2230.000.0000	Dental	1,036	1,006	984	52	5.33%
10.5.1250.2230.000.4300	Dental	1,592	2,011	1,576	16	1.04%
10.5.1250.3100.000.0000	Testing Services - Test Score	-	-	-	-	0.00%
10.5.1250.3100.000.4300	Testing Services - Test Score	15,596	5,375	4,993	10,604	212.39%
10.5.1250.3140.000.4300	Purchase Service	375	7,000	5,248	(4,873)	-92.85%
10.5.1250.4100.000.4300	Supplies	10,500	270	13,219	(2,719)	-20.57%
10.5.1250.5500.000.4300	Capital Outlay	-	-	20,733	(20,733)	-100.00%
	Sub-total Title I	200,014	278,379	232,759	(25,882)	-11.12%
Athletic Programs:						
10.5.1500.1005.000.0000	Stipend/Overtime Salaries	2,500	2,500	168	2,332	1390.05%
10.5.1500.1004.000.0000	Scorers, Etc.	20,000	23,000	12,449	7,551	60.66%
10.5.1500.2110.000.0000	TRS	1,000	1,000	436	564	129.35%
10.5.1500.2120.000.0000	IMRF	500	500	-	500	0.00%
10.5.1500.2230.000.0000	Dental	-	-	2	(2)	-100.00%
10.5.1500.3190.000.0000	Officials, Etc.	5,000	5,000	3,691	1,309	35.46%
10.5.1500.3320.000.0000	Travel	250	250	207	43	20.82%
10.5.1500.4100.000.0000	Supplies	5,000	2,500	4,848	152	3.14%
10.5.1500.6900.000.0000	Other	-	-	-	-	0.00%
	Sub-total Athletic Programs	34,250	34,750	21,801	12,449	57.10%
Social Work Services:						
10.5.2110.1001.000.0000	Salaries	51,261	49,889	43,972	7,289	16.58%
10.5.2110.2110.000.0000	TRS	5,946	5,767	4,524	1,422	31.43%
10.5.2110.2210.000.0000	Life	220	220	207	13	6.22%
10.5.2110.2220.000.0000	Medical	-	-	-	-	0.00%
10.5.2110.2230.000.0000	Dental	347	337	337	10	2.94%
	Sub-total Social Work Services	57,774	56,213	49,040	8,711	17.76%
Health Services:						
10.5.2130.1001.000.0000	Salaries	51,606	46,750	47,714	3,892	8.16%
10.5.2130.2210.000.0000	Life	220	220	207	13	6.22%
10.5.2130.2220.000.0000	Medical	5,159	5,009	5,009	150	3.00%
10.5.2130.2230.000.0000	Dental	347	337	337	10	2.94%
10.5.2130.4100.000.0000	Supplies	2,000	2,000	2,449	(449)	-18.34%
10.5.2130.5500.000.0000	Capital Outlay	1,500	1,500	2,612	(1,112)	-42.57%
	Sub-total Health Services	60,832	55,816	58,328	2,504	4.29%

Educational Fund

Budget Workpapers
Fiscal year 2018-2019

Infinite Visions Account	Description	2018-2019 Budget	2017-2018 Budget	2017-2018 Actual	FY 2019 Budget Inc / (Dec) From FY 2018 Actual	% Change From FY 2019 Budget & FY 2018 Actual
Psychological Services:						
10.5.2140.3190.000.4620	Prch. Srv. - Psycho Svcs. - IDEA Grant	2,500	2,000	20,655	(18,155)	-87.90%
10.5.2140.3190.000.0000	Prch. Srv. - Psycho Svcs.	22,000	22,000	-	22,000	0.00%
	Sub-total Psychological Services	24,500	24,000	20,655	3,845	18.62%
Speech Services:						
10.5.2150.1001.000.0000	Salaries	60,039	58,432	58,432	1,607	2.75%
10.5.2150.2110.000.0000	TRS	6,964	6,754	6,716	248	3.69%
10.5.2150.2210.000.0000	Life	220	220	207	13	6.22%
10.5.2150.4100.000.0000	Supplies	1,250	1,250	-	1,250	0.00%
	Sub-Total Speech Services	68,473	66,656	65,356	3,117	4.77%
In-Service:						
10.5.2210.1005.000.4932	Title II - Overtime	1,680	-	58	1,622	2809.09%
10.5.2210.2300.000.4932	Title II - Tuition Reimbursement	-	-	-	-	0.00%
10.5.2210.3120.000.4932	Title II - Professional Services - Speakers	-	-	-	-	0.00%
10.5.2210.3900.000.4932	Title II - Conferences/Speakers	2,578	1,000	5,206	(2,628)	-50.48%
10.5.2210.3900.000.4620	IDEA - Conferences/Speakers	3,060	2,857	2,834	226	7.97%
10.5.2210.3900.000.4300	Title I - Conferences/Speakers	8,000	5,000	9,651	(1,651)	-17.10%
10.5.2210.1005.000.0000	Stipends	-	-	-	-	0.00%
10.5.2210.2110.000.0000	TRS	-	-	-	-	0.00%
10.5.2210.3120.000.0000	Purchased Service - Speakers	-	8,000	-	-	0.00%
	Sub-total In-Service	15,318	16,857	17,748	(2,430)	-13.69%
Educational Media Services:						
10.5.2220.4100.000.0000	General Supplies	-	-	-	-	0.00%
	Sub-total Educational Media Services	-	-	-	-	0.00%
Library Service:						
10.5.2222.1001.000.0000	Salary	30,500	30,400	30,400	100	0.33%
10.5.2222.4100.000.0000	Supplies	3,200	3,200	3,288	(88)	-2.67%
10.5.2222.4300.000.0000	Textbooks	5,000	5,000	4,842	158	3.27%
10.5.2222.4400.000.0000	Subscriptions	3,000	3,000	2,376	624	26.28%
10.5.2222.6900.000.0000	Other	500	500	-	500	0.00%
	Sub-total Library Service	42,200	42,100	40,905	1,295	3.17%
Audio-Visual Services:						
10.5.2223.3160.000.0000	Equipment Repairs	-	-	-	-	0.00%
10.5.2223.4100.000.0000	Supplies	750	750	-	750	0.00%
10.5.2223.5500.000.0000	Capital Outlay	-	-	-	-	0.00%
	Sub-total Audio Visual Services	750	750	-	750	0.00%
Technology:						
10.5.2225.3160.000.0000	Repairs & Maintenance / IT Support	50,000	55,000	49,162	838	1.70%
10.5.2225.3161.000.0000	Repairs & Maintenance - Applied Tech Lab	5,000	5,000	1,264	3,736	295.64%
10.5.2225.3251.000.0000	Annual Licenses	15,000	10,500	22,299	(7,299)	-32.73%
10.5.2225.3320.000.0000	Travel	-	-	-	-	0.00%
10.5.2225.4100.000.0000	Supplies	15,000	15,000	11,502	3,498	30.41%
10.5.2225.5500.000.0000	Capital Outlay	25,000	42,000	20,144	4,856	24.11%
10.5.2225.4700.000.0000	Software	7,500	7,500	2,625	4,875	185.71%
	Sub-total Technology	117,500	135,000	106,995	10,505	9.82%

Educational Fund

Budget Workpapers
Fiscal year 2018-2019

Infinite Visions Account	Description	2018-2019 Budget	2017-2018 Budget	2017-2018 Actual	FY 2019 Budget Inc / (Dec) From FY 2018 Actual	% Change From FY 2019 Budget & FY 2018 Actual
Board of Education Services:						
10.5.2310.1001.000.0000	Salaries	200	200	1,005	(805)	-80.10%
10.5.2310.1004.000.0000	Stipended Compensation	825	825	-	825	0.00%
10.5.2310.2230.000.0000	Dental	-	-	-	-	0.00%
10.5.2310.3170.000.0000	Audit / Accounting Services	57,000	55,000	53,660	3,340	6.22%
10.5.2310.3180.000.0000	Legal	5,000	5,000	1,037	3,963	382.16%
10.5.2310.3250.000.0000	Rentals	10,000	12,000	9,600	400	4.17%
10.5.2310.3252.000.0000	Equipment Maintenance Agreement	8,000	10,000	6,069	1,931	31.82%
10.5.2310.3320.000.0000	Conference Fees, Dues, Travel	7,500	7,500	6,896	604	8.76%
10.5.2310.3500.000.0000	Pubs., Reports, Advert.	1,500	1,500	274	1,226	447.45%
10.5.2310.3400.000.0000	Telephone	2,500	2,500	1,762	738	41.86%
10.5.2310.3800.000.0000	Liability Insurance	-	-	-	-	0.00%
10.5.2310.3800.000.0000	Misc. Insurance	8,000	5,000	7,968	32	0.40%
10.5.2310.4100.000.0000	Supplies	500	500	571	(71)	-12.39%
10.5.2310.4400.000.0000	Publications	5,000	5,000	3,992	1,008	25.24%
10.5.2310.6900.000.0000	Other	3,000	3,000	3,712	(712)	-19.17%
10.5.2310.6901.000.0000	Criminal Background Investigation	750	750	720	30	4.17%
	Sub-total Board of Education Services	109,775	108,775	97,265	12,510	12.86%
Executive Administrative Services:						
10.5.2320.1001.000.0000	Superintendent Salary	121,047	118,673	118,673	2,374	2.00%
10.5.2320.1002.000.0000	Secretary Salary	45,863	44,527	44,527	1,336	3.00%
10.5.2320.1005.000.0000	Additional Compensation	-	-	2,415	(2,415)	-100.00%
10.5.2320.2110.000.0000	TRS	14,040	13,718	15,180	(1,140)	-7.51%
10.5.2320.2210.000.0000	Life	650	650	649	1	0.20%
10.5.2320.2220.000.0000	Medical	26,757	20,969	25,977	780	3.00%
10.5.2320.2230.000.0000	Dental	1,359	975	1,320	39	2.95%
10.5.2320.3140.000.0000	Conference	250	250	-	250	0.00%
10.5.2320.3320.000.0000	Travel	1,000	1,000	799	201	25.21%
10.5.2320.4100.000.0000	Supplies	-	-	-	-	0.00%
10.5.2320.4400.000.0000	Subscriptions	100	100	-	100	0.00%
10.5.2320.5500.000.0000	Capital Outlay	-	-	-	-	0.00%
10.5.2320.6400.000.0000	Dues/Assn. Fees	1,200	1,200	1,141	59	5.17%
10.5.2320.6900.000.0000	Other	100	100	65	35	53.85%
	Sub-total Executive Admin. Services	212,366	202,162	210,745	1,621	0.77%
Office of the Principal Services:						
10.5.2410.1001.000.0000	Salaries	81,643	78,359	77,021	4,622	6.00%
10.5.2410.1002.000.0000	Secretary	33,524	32,516	32,516	1,008	3.10%
10.5.2410.1005.000.0000	Additional Compensation	-	-	-	-	0.00%
10.5.2410.2110.000.0000	TRS	9,470	9,057	9,852	(382)	-3.88%
10.5.2410.2210.000.0000	Life	450	450	435	15	3.48%
10.5.2410.2220.000.0000	Medical	22,273	22,000	21,624	649	3.00%
10.5.2410.2230.000.0000	Dental	2,080	2,029	2,019	61	3.01%
10.5.2410.3140.000.0000	Conference	1,000	1,000	184	816	442.59%
10.5.2410.3320.000.0000	Travel	500	500	480	20	4.17%
10.5.2410.4100.000.0000	Supplies	250	250	-	250	0.00%
10.5.2410.4400.000.0000	Subscriptions	-	-	-	-	0.00%
10.5.2410.5500.000.0000	Capital Outlay	-	-	-	-	0.00%
10.5.2410.6400.000.0000	Dues/Assn. Fees	500	500	-	500	0.00%
10.5.2410.6900.000.0000	Other	3,000	3,000	3,014	(14)	-0.48%
	Sub-total Office of the Principal	154,690	149,661	147,146	7,544	5.13%
Bookkeeper:						
10.5.2520.1000.000.0000	Bookkeeper	49,332	47,895	47,895	1,437	3.00%
10.5.2520.2210.000.0000	Life	200	200	207	(7)	-3.44%
10.5.2520.2220.000.0000	Medical	12,232	11,876	5,341	6,891	129.00%
10.5.2520.2230.000.0000	Dental	-	-	587	(587)	-100.00%
10.5.2520.3140.000.0000	Conference	-	-	-	-	0.00%
10.5.2520.3320.000.0000	Travel	1,000	1,000	491	509	103.77%
10.5.2520.6400.000.0000	Dues and Fees	250	250	30	220	733.33%
10.5.2520.6900.000.0000	Other	150	150	-	150	0.00%
	Sub-total Bookkeeper	63,164	61,371	54,551	8,613	15.79%

Educational Fund

Budget Workpapers
Fiscal year 2018-2019

Infinite Visions Account	Description	2018-2019 Budget	2017-2018 Budget	2017-2018 Actual	FY 2019 Budget Inc / (Dec) From FY 2018 Actual	% Change From FY 2019 Budget & FY 2018 Actual
	Fiscal Services:					
10.5.2523.3110.000.0000	Township Treasurer	32,000	32,000	29,130	2,870	9.85%
	Sub-total Fiscal Services	32,000	32,000	29,130	2,870	9.85%
	Custodians:					
10.5.2540.1000.000.0000	Custodian Salaries for Building Maintenance	-	-	-	-	0.00%
10.5.2540.1008.000.0000	Part Time	-	-	-	-	0.00%
10.5.2540.1005.000.0000	Overtime	-	-	-	-	0.00%
10.5.2540.2210.000.0000	Life	-	-	-	-	0.00%
10.5.2540.2220.000.0000	Medical	-	-	-	-	0.00%
10.5.2540.2230.000.0000	Dental	-	-	-	-	0.00%
10.5.2540.3200.000.0000	Custodial Service	-	-	-	-	0.00%
10.5.2540.6900.000.0000	Other	-	-	-	-	0.00%
	Sub-total Custodians	-	-	-	-	0.00%
	Food Services:					
10.5.2560.1000.000.0000	Reg Salaries	63,344	43,349	51,681	11,663	22.57%
10.5.2560.2110.000.0000	TRS	2,009	1,734	2,090	(81)	-3.87%
10.5.2560.2210.000.0000	Life	50	50	48	2	3.65%
10.5.2560.2220.000.0000	Medical	4,724	4,211	13,494	(8,770)	-64.99%
10.5.2560.2230.000.0000	Dental	221	196	215	6	2.77%
10.5.2560.4100.000.0000	Purchased Food - Lunch/Milk	105,000	105,000	81,805	23,195	28.35%
10.5.2560.4101.000.0000	Breakfast	16,000	16,000	17,441	(1,441)	-8.26%
	Sub-total Food Services	191,348	170,540	166,774	24,574	14.74%
10.5.4120.3140.000.0000	Payments to Other Districts (Purch. Services)	200,000	175,000	201,532	(1,532)	-0.76%
10.5.4220.6700.000.0000	Payments to Other Districts (Tuition)	1,078,000	850,000	1,078,329	(329)	-0.03%
	Sub-total Payments to Other Governmental Units	1,278,000	1,025,000	1,279,862	(1,862)	-0.15%
	Other Financing Uses (Transfers):					
10.5.8130.6600.000.0000	Transfer of Fund Balance to O&M Fund	-	-	-	-	0.00%
	TOTAL ED FUND EXPENDITURES	5,282,618	5,000,630	5,175,096	114,363	2.21%

Operations & Maintenance Fund

Budget Workpapers
Fiscal year 2018-2019

Infinite Visions Account	Description	2018-2019 Budget	2017-2018 Budget	2017-2018 Actual	FY 2019 Budget Inc / (Dec) From FY 2018 Actual	% Change From FY 2019 Budget & FY 2018 Actual
Revenues						
Taxes - Operations & Maintenance Fund						
20.4.1111.0000.000.0000	Current Year Levy Collections	\$ 326,036	\$ 310,859	\$ 307,843	\$ 18,193	5.91%
20.4.1111.0000.000.0000	Prior Year Levy Collections	-	-	-	-	0.00%
20.4.1111.0000.000.0000	All Other Prior Year Levy Collections	-	-	-	-	0.00%
20.4.1510.0000.000.0000	Interest	6,000	6,000	6,461	(461)	-7.13%
Other Financing Sources (Transfers):						
20.5.7130.6600.000.0000	Transfer from Other Funds (Transportation and Tort)	600,000	250,000	250,000	350,000	140.00%
TOTAL OPERATIONS AND MAINTENANCE FUND REVENUES		932,036	566,859	564,304	367,732	65.17%
Expenditures						
Operation & Maintenance of Plant Services						
20.5.2540.1007.000.0000	Custodial Supervision Supt. Salary	\$ 18,157	\$ 17,801	\$ 17,801	\$ 356	2.00%
20.5.2540.1000.000.0000	Custodian Salaries for Building Maintenance	51,898	91,816	91,393	(39,495)	-43.21%
20.5.2540.1008.000.0000	Part Time	92,851	52,512	48,885	43,966	89.94%
20.5.2540.1005.000.0000	Overtime	-	8,000	5,862	(5,862)	-100.00%
20.5.2540.2110.000.0000	TRS	2,106	2,058	2,277	(171)	-7.51%
20.5.2540.2210.000.0000	Life	550	694	480	70	14.47%
20.5.2540.2220.000.0000	Medical	16,598	16,115	13,162	3,436	26.10%
20.5.2540.2230.000.0000	Dental	1,115	1,081	819	296	36.21%
20.5.2540.3190.000.0000	Repairs and Maintenance Services (incl Alarm)	79,000	100,000	42,476	36,524	85.99%
20.5.2540.3210.000.0000	Rubbish	15,000	12,500	15,628	(628)	-4.02%
20.5.2540.3220.000.0000	Dry Cleaning	5,000	5,500	4,736	264	5.57%
20.5.2540.3230.000.0000	Repairs and Maintenance Services	250	-	200	50	25.00%
20.5.2540.3291.000.0000	Pest Control Services	1,000	1,000	882	118	13.35%
20.5.2540.3290.000.0000	Snow Removal	6,000	5,000	7,176	(1,176)	-16.39%
20.5.2540.3320.000.0000	Travel	500	500	300	200	66.62%
20.5.2540.3400.000.0000	Telephone	23,000	25,000	19,731	3,269	16.57%
20.5.2540.3700.000.0000	Water and Sewer Services	5,000	5,000	4,168	832	19.97%
20.5.2540.3200.000.0000	Lawn Service	7,000	7,000	6,956	44	0.64%
20.5.2540.4100.000.0000	Supplies	30,000	30,000	31,218	(1,218)	-3.90%
20.5.2540.4110.000.0000	Seal Coat Parking Lot	5,000	5,000	2,760	2,240	81.16%
20.5.2540.4640.000.0000	Gasoline	500	500	327	173	52.93%
20.5.2540.4650.000.0000	Gas - Heating	15,000	15,000	15,444	(444)	-2.88%
20.5.2540.4660.000.0000	Electricity	75,000	81,000	69,345	5,655	8.16%
20.5.2540.5500.000.0000	Purchase of Equipment - Capital Outlay	5,000	5,000	520	4,480	861.54%
20.5.2540.6900.000.0000	Miscellaneous Objects	250	250	191	59	30.60%
20.5.2540.5300.000.0000	Capital Outlay	18,000	15,000	6,015	11,985	199.26%
Other Financing Uses (Transfers):						
20.5.8140.6600.000.0000	Transfer of Int. to Education Fund	6,000	6,000	6,461	(461)	-7.14%
20.5.8840.6600.000.0000	Fund Balance Transfer to Cap. Proj. Fund	600,000	-	-	600,000	0.00%
TOTAL OPERATIONS AND MAINTENANCE FUND EXPENDITURES		1,079,775	509,327	415,212	664,563	160.05%

Debt Service Fund

Budget Workpapers
Fiscal year 2018-2019

Infinite Visions Account	Description	2018-2019 Budget	2017-2018 Budget	2017-2018 Actual	FY 2019 Budget Inc / (Dec) From FY 2018 Actual	% Change From FY 2019 Budget & FY 2018 Actual
Revenues						
	Taxes - Bond and Interest Fund Levy					
30.4.1112.0000.000.0000	Current Year Levy Collections	\$ 589,797	\$ 589,915	\$ 583,714	\$ 6,083	1.04%
30.4.1112.0000.000.0000	Prior Year Levy Collections	-	-	-	-	0.00%
30.4.1112.0000.000.0000	All Other Prior Year Levy Collections	-	-	-	-	0.00%
30.4.1510.0000.000.0000	Interest on Investments	5,000	5,000	8,347	(3,347)	-40.09%
	TOTAL BOND AND INTEREST FUND REVENUES	594,797	594,915	592,061	2,736	0.46%
Expenditures						
30.5.5200.6200.000.0000	Interest on Bonds	107,975	119,375	119,375	(11,400)	-9.55%
30.5.5300.6100.000.0000	Principal Retired	460,000	450,000	450,000	10,000	2.22%
30.5.5400.3190.000.0000	Debt Services - Other	750	750	500	250	50.00%
30.7.8130.0000.000.0000	Permanent Transfer of Interest	-	-	-	-	0.00%
30.5.8140.6600.000.0000	Transfer to Educational Fund	5,000	5,000	8,347	(3,347)	-40.10%
	TOTAL BOND AND INTEREST FUND EXPENSES	573,725	575,125	578,222	(4,497)	-0.78%

Transportation Fund

Budget Workpapers
Fiscal year 2018-2019

Infinite Visions Account	Description	2018-2019 Budget	2017-2018 Budget	2017-2018 Actual	FY 2019 Budget Inc / (Dec) From FY 2018 Actual	% Change From FY 2019 Budget & FY 2018 Actual
Revenues						
Taxes - Transportation Fund Levy:						
40.4.1113.0000.000.0000	Current Year Levy Collections	\$ 542,146	\$ 975,504	\$ 964,764	\$ (422,618)	-43.81%
40.4.1113.0000.000.0000	Prior Year Levy Collections	-	-	-	-	0.00%
40.4.1113.0000.000.0000	All Other Prior Year Levy Collections	-	-	-	-	0.00%
40.4.1510.0000.000.0000	Interest on Investments	3,000	1,000	8,329	(5,329)	-63.98%
Revenue from State Sources:						
40.4.3500.0000.000.0000	Transportation Aid - Regular	72,000	39,124	80,601	(8,601)	-10.67%
40.4.3510.0000.000.0000	Transportation Aid - Special	121,000	73,713	143,231	(22,231)	-15.52%
TOTAL TRANSPORTATION FUND REVENUES		738,146	1,089,341	1,196,926	(458,780)	-38.33%
Expenditures						
40.5.2550.1000.000.0000	Salaries	7,565	7,417	9,757	(2,192)	-22.47%
40.5.2550.2110.000.0000	TRS	878	857	1,104	(226)	-20.45%
40.5.2550.2210.000.0000	Life	30	30	28	2	8.70%
40.5.2550.2220.000.0000	Medical	1,350	1,311	1,311	39	3.01%
40.5.2550.2230.000.0000	Dental	63	61	61	2	2.67%
40.5.2550.3310.000.0000	Pupil Transportation - Regular	135,200	130,000	137,540	(2,340)	-1.70%
40.5.2550.3330.000.0000	Pupil Transportation - Special	306,000	175,000	305,983	17	0.01%
40.5.2550.3340.000.0000	Athletic Trips	7,280	7,000	6,815	465	6.82%
40.5.2550.3350.000.0000	Field Trips	5,200	5,000	2,392	2,808	117.37%
40.5.8130.6600.000.0000	Transfer to Other Funds	200,000	800,000	800,000	(600,000)	-75.00%
40.5.8140.6600.000.0000	Transfer Interest to Education Fund	3,000	1,000	8,329	(5,329)	-63.98%
TOTAL TRANSPORTATION FUND EXPENDITURES		666,566	1,127,676	1,273,319	(606,753)	-47.65%

Municipal Retirement Fund

Infinite Visions Account	Description	2018-2019 Budget	2017-2018 Budget	2017-2018 Actual	FY 2019 Budget Inc / (Dec) From FY 2018 Actual	% Change From FY 2019 Budget & FY 2018 Actual
Revenues						
Taxes - Municipal Retirement Fund Levy:						
50.4.1114.0000.000.0000	Current Year Levy Collections	\$ 59,422	\$ 66,802	\$ 66,087	\$ (6,665)	-10.08%
50.4.1114.0000.000.0000	Prior Year Levy Collections	-	-	-	-	0.00%
50.4.1114.0000.000.0000	All Other Prior Year Levy Collections	-	-	-	-	0.00%
Taxes - Social Security Levy:						
51.4.1114.0000.000.0000	Current Year Levy Collections	52,477	66,802	66,087	(13,610)	-20.59%
51.4.1114.0000.000.0000	Prior Year Levy Collections	-	-	-	-	0.00%
51.4.1114.0000.000.0000	All Other Prior Year Levy Collections	-	-	-	-	0.00%
50.4.1230.0000.000.0000	Corporate Personal Property	6,000	5,000	19,634	(13,634)	-69.44%
51.4.1230.0000.000.0000	Corporate Personal Property	6,000	5,000	-	6,000	0.00%
50.4.1510.0000.000.0000	Interest on Investments	2,000	1,500	3,517	(1,517)	-43.14%
51.4.1510.0000.000.0000	Interest on Investments	200	200	332	(132)	-39.71%
TOTAL MUNICIPAL RETIREMENT FUND REVENUES		126,099	145,304	155,657	(29,558)	-18.99%
Expenditures						
50.5.1100.2120.000.0000	Inst. - IMRF	\$ 4,654	\$ 4,424	\$ 6,230	\$ (1,576)	-25.30%
51.5.1100.2130.000.0000	Inst. - FICA	3,849	3,368	3,059	790	25.81%
51.5.1100.2140.000.0000	Inst. - Medicare	20,574	22,378	21,269	(695)	-3.27%
51.5.1205.2140.000.0000	Resource - Medicare	1,181	714	1,059	122	11.50%
51.5.1200.2120.000.0000	Special Ed - IMRF	-	-	-	-	0.00%
51.5.1200.2130.000.0000	Special Ed - FICA	-	-	-	-	0.00%
51.5.1200.2140.000.0000	Special Ed - Medicare	-	-	-	-	0.00%
51.5.1200.2140.000.4620	Special Ed - IMRF - IDEA Grant	-	-	-	-	0.00%
50.5.1200.2120.000.0000	Resource - IMRF	-	-	-	-	0.00%
50.5.1220.2120.000.0000	Cross. Cat. - IMRF	8,044	5,393	7,333	711	9.70%
51.5.1220.2130.000.0000	Cross. Cat. - FICA	4,200	2,821	3,183	1,017	31.94%
51.5.1220.2140.000.0000	Cross. Cat. - Medicare	5,093	5,047	4,611	482	10.44%
50.5.1230.2120.000.4620	Idea Grant - IMRF	7,243	6,884	7,749	(506)	-6.53%
51.5.1250.2130.000.4300	Title I Grant - FICA	878	1,420	1,821	(943)	-51.77%
51.5.1230.2130.000.4620	Idea Grant - FICA	3,782	3,602	3,672	110	3.01%
51.5.1230.2140.000.4620	Idea Grant - Medicare	884	842	925	(41)	-4.43%
50.5.1250.2120.000.0000	Chapter I - IMRF	-	-	237	(237)	-100.00%
50.5.1250.2120.000.4300	Title I Grant - IMRF	2,993	2,714	4,112	(1,119)	-27.21%
51.5.1250.2130.000.0000	Chapter I - FICA	-	-	108	(108)	-100.00%
51.5.1250.2140.000.0000	Chapter I - Medicare	932	907	850	82	9.71%
51.5.1250.2140.000.4300	Title I Grant - Medicare	-	838	909	(909)	-100.00%
50.5.1500.2120.000.0000	Athletics - IMRF	-	1,100	308	(308)	-100.00%
51.5.1500.2130.000.0000	Athletics - FICA	-	1,100	535	(535)	-100.00%
51.5.1500.2140.000.0000	Athletics - Medicare	-	500	178	(178)	-100.00%
51.5.2110.2140.000.0000	Social Worker - Medicare	743	723	569	174	30.57%
50.5.2130.2120.000.0000	Med. - IMRF	6,128	5,540	5,713	415	7.26%
51.5.2130.2130.000.0000	Med. - FICA	3,200	2,899	2,876	324	11.26%
51.5.2130.2140.000.0000	Med. - Medicare	748	678	673	75	11.21%
51.5.2150.2140.000.0000	Speech. - Medicare	871	847	848	23	2.75%
50.5.2222.2120.000.0000	Technology - IMRF	-	-	-	-	0.00%
51.5.2222.2130.000.0000	Technology - FICA	1,891	1,885	-	1,891	0.00%
51.5.2210.2140.000.0000	In-Service - Medicare	-	-	-	-	0.00%
51.5.2210.2140.000.4932	Medicare Only	-	-	1	(1)	-100.00%
51.5.2222.2140.000.0000	Technology - Medicare	442	441	441	1	0.27%
50.5.2310.2120.000.0000	Sec/Bd - IMRF	-	100	102	(102)	-100.00%
51.5.2310.2120.000.0000	Sec/Bd - IMRF	-	-	-	-	0.00%
51.5.2310.2130.000.0000	Sec/Bd - FICA	-	-	48	(48)	-100.00%
51.5.2310.2140.000.0000	Sec/Bd - Medicare	-	-	11	(11)	-100.00%

Municipal Retirement Fund

Budget Workpapers
 Fiscal year 2018-2019

Infinite Visions Account	Description	2018-2019	2017-2018	2017-2018	FY 2019 Budget	% Change From
		Budget	Budget	Actual	Inc / (Dec) From FY 2018 Actual	FY 2019 Budget & FY 2018 Actual
50.5.2320.2120.000.0000	Central Office - IMRF	5,446	5,276	5,551	(105)	-1.90%
51.5.2320.2130.000.0000	Central Office - FICA	2,844	2,761	2,747	97	3.55%
51.5.2320.2140.000.0000	Central Office - Medicare	2,420	2,421	2,340	80	3.42%
50.5.2410.2120.000.0000	Clerks - IMRF	3,981	3,853	3,853	128	3.32%
51.5.2410.2130.000.0000	Clerks - FICA	2,078	2,016	2,004	74	3.69%
51.5.2410.2140.000.0000	Clerks - Medicare	1,670	1,608	1,578	92	5.86%
50.5.2520.2120.000.0000	Bookkeeper - IMRF	5,858	5,676	5,676	182	3.22%
51.5.2520.2130.000.0000	Bookkeeper - FICA	3,059	2,969	2,853	206	7.21%
51.5.2520.2140.000.0000	Bookkeeper - Medicare	715	694	667	48	7.14%
50.5.2540.2120.000.0000	Custodian - IMRF	13,481	13,217	13,344	137	1.03%
51.5.2540.2130.000.0000	Custodian - FICA	9,127	6,915	7,945	1,182	14.88%
51.5.2540.2140.000.0000	Custodian - Medicare	1,670	2,351	2,320	(650)	-28.01%
51.5.2550.2140.000.0000	Admin - Medicare	110	108	137	(27)	-19.67%
50.5.2550.2120.000.0000	Admin - IMRF	-	-	125	(125)	-100.00%
51.5.2550.2130.000.0000	Admin - FICA	-	-	57	(57)	-100.00%
50.5.2560.2120.000.0000	Food Service - IMRF	5,466	3,359	3,395	2,071	61.01%
51.5.2560.2130.000.0000	Food Service - FICA	2,854	1,758	1,609	1,245	77.37%
51.5.2560.2140.000.0000	Food Service - Medicare	918	629	627	291	46.52%
TOTAL MUNICIPAL RETIREMENT FUND EXPENSES		140,027	132,776	136,256	3,771	2.77%

Capital Projects Fund

Budget Workpapers
Fiscal year 2018-2019

Infinite Visions Account	Description	2018-2019 Budget	2017-2018 Budget	2017-2018 Actual	FY 2019 Budget Inc / (Dec) From FY 2018 Actual	% Change From FY 2019 Budget & FY 2018 Actual
Revenues						
60.4.1510.0000.000.0000	Interest Earned	\$ -	\$ -	\$ -	\$ -	0.00%
60.4.3001.0000.000.0000	General State Aid	-	-	-	-	0.00%
60.4.3925.0000.000.0000	State Maintenance Grant	-	-	-	-	0.00%
60.4.7210.6000.000.0000	Principal on Bonds Sold	-	-	-	-	0.00%
60.4.7110.6000.000.0000	Transfer from Other Funds	600,000	-	-	600,000	0.00%
	TOTAL SITE AND CONSTRUCTION FUND REVENUES	600,000	-	-	600,000	0.00%
Expenditures						
60.5.2530.3100.000.0000	Purchased Service	-	-	-	\$ -	0.00%
60.5.2530.3250.000.0000	Rental Expense	-	-	-	-	0.00%
60.5.2530.5300.000.0000	Capital Outlay	68,000	-	-	68,000	0.00%
60.5.2530.5600.000.0000	Construction in Progress	-	-	-	-	0.00%
	TOTAL SITE AND CONSTRUCTION FUND EXPENSES	68,000	-	-	68,000	0.00%

Working Cash Fund

Budget Workpapers
Fiscal year 2018-2019

Infinite Visions Account	Description	2018-2019 Budget	2017-2018 Budget	2017-2018 Actual	FY 2019 Budget Inc / (Dec) From FY 2018 Actual	% Change From FY 2019 Budget & FY 2018 Actual
Revenues						
Taxes - Working Cash Fund Levy:						
70.4.1115.0000.000.0000	Current Year Levy Collections	\$ 14,981	\$ 28,009	\$ 27,730	\$ (12,749)	-45.97%
70.4.1115.0000.000.0000	Prior Year Levy Collections	-	-	-	-	0.00%
70.4.1115.0000.000.0000	All Other Prior Year Levy Collections	-	-	-	-	0.00%
70.4.1510.0000.000.0000	Interest on Investments	4,500	4,500	7,121	(2,621)	-36.81%
70.5.7210.0000.000.0000	Sale of Bonds	-	-	-	-	0.00%
	TOTAL WORKING CASH	19,481	32,509	34,851	(15,370)	-44.10%
Expenditures						
70.5.8110.6600.000.0000	Abatement to Capital Projects Fund	-	-	-	-	0.00%
70.5.8120.6600.000.0000	Transfer of Interest to Education Fund	4,500	4,500	7,121	(2,621)	-36.81%
	TOTAL WORKING CASH FUND EXPENSES	4,500	4,500	7,121	(2,621)	-36.81%

Tort Immunity/Judgments Fund

Budget Workpapers
Fiscal year 2018-2019

Infinite Visions Account	Description	2018-2019 Budget	2017-2018 Budget	2017-2018 Actual	FY 2019 Budget Inc / (Dec) From FY 2018 Actual	% Change From FY 2019 Budget & FY 2018 Actual
Revenues						
Taxes - Tort Immunity Levy:						
80.4.1120.0000.000.0000	Current Year Levy Collections	52,018	47,692	47,329	4,689	9.91%
80.4.1120.0000.000.0000	Prior Year Levy Collections	-	-	-	-	0.00%
80.4.1120.0000.000.0000	All Other Prior Year Levy Collections	-	-	-	-	0.00%
80.4.1510.0000.000.0000	Interest on Investments	5,000	5,000	10,843	(5,843)	-53.89%
TOTAL TORT IMMUNITY/JUDGMENTS FUND REVENUES		57,018	52,692	58,173	(5,843)	-10.04%
Expenditures						
80.5.2362.3800.000.0000	Worker's Comp. and Property/Liability Insurance	55,000	55,000	51,386	3,614	7.03%
80.5.2363.3800.000.0000	Unemployment Insurance	7,000	5,500	8,044	(1,044)	-12.98%
80.5.2367.3190.000.0000	Purch. Svc. - Alarm Monitoring Fees	-	6,000	10,471	(10,471)	-100.00%
80.5.2367.5500.000.0000	Equipment Related to Loss Prevention	-	18,000	-	-	0.00%
80.5.2369.3800.000.0000	Legal Fees	5,000	5,000	-	5,000	0.00%
80.5.8130.6600.000.0000	Transfer to O&M Fund	600,000	-	-	600,000	0.00%
TOTAL TORT IMMUNITY/JUDGMENTS FUND EXPENDITURES		667,000	89,500	69,901	(2,901)	-4.15%

Life Safety Fund

Budget Workpapers
Fiscal year 2018-2019

Infinite Visions Account	Description	2018-2019 Budget	2017-2018 Budget	2017-2018 Actual	FY 2019 Budget Inc / (Dec) From FY 2018 Actual	% Change From FY 2019 Budget & FY 2018 Actual
Revenues						
90.4.1510.0000.000.0000	Interest on Investments	\$ -	\$ -	\$ 7	\$ (7)	-100.00%
90.5.7210.6000.000.0000	Sale of Bonds	-	-	-	-	0.00%
	TOTAL LIFE SAFETY FUND REVENUES	-	-	7	(7)	-100.00%
Expenditures						
90.5.2530.3110.000.0000	Purchased Service	\$ -	\$ -	\$ -	\$ -	0.00%
90.5.2530.3100.000.0000	Pro Service	-	-	-	-	0.00%
90.5.2530.5300.000.0000	Construction	-	-	-	-	0.00%
	TOTAL LIFE SAFETY FUND EXPENSES	-	-	-	-	0.00%

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2018 - June 30, 2019

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

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

District Name: Willow Springs Elementary School District 108

District RCDT No: 07-016-1080-02

If your FY18 AFR states that you need to do a deficit reduction plan and your FY19 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Willow Springs Elementary School District 108, County of Cook, State of Illinois, for the Fiscal Year beginning July 1, 2018 and ending June 30, 2019.

WHEREAS the Board of Education of Willow Springs Elementary School District 108, County of COOK, 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 25th day of September, 2018, 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, 2018 and ending June 30, 2019.

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 25th day of September, 2018 by a roll call vote of _____ Yeas, and _____ Nays, to wit:

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

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

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

<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>										
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
ESTIMATED BEGINNING FUND BALANCE July 1, 2018 ¹		3,090,399	585,825	556,943	270,874	269,593	0	518,411	692,297	487
RECEIPTS/REVENUES										
LOCAL SOURCES	1000	3,069,767	332,036	594,797	545,146	126,099	0	19,481	57,018	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000				0	0				
STATE SOURCES	3000	1,484,235	0	0	193,000	0	0	0	0	0
FEDERAL SOURCES	4000	346,641	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues ⁸		4,900,643	332,036	594,797	738,146	126,099	0	19,481	57,018	0
Receipts/Revenues for "On Behalf" Payments ²	3998									
Total Receipts/Revenues		4,900,643	332,036	594,797	738,146	126,099	0	19,481	57,018	0
DISBURSEMENTS/EXPENDITURES										
INSTRUCTION	1000	2,853,928				64,307				
SUPPORT SERVICES	2000	1,150,690	473,775		463,566	75,720	68,000		67,000	0
COMMUNITY SERVICES	3000	0	0		0	0				
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,278,000	0	0	0	0	0		0	0
DEBT SERVICES	5000	0	0	568,725	0	0			0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0			0	0
Total Direct Disbursements/Expenditures ⁹		5,282,618	473,775	568,725	463,566	140,027	68,000		67,000	0
Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0
Total Disbursements/Expenditures		5,282,618	473,775	568,725	463,566	140,027	68,000		67,000	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(381,975)	(141,739)	26,072	274,580	(13,928)	(68,000)	19,481	(9,982)	0
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment of the Working Cash Fund ¹⁶	7110									
Abatement of the Working Cash Fund ¹⁶	7110									
Transfer of Working Cash Fund Interest	7120	4,500								
Transfer Among Funds	7130	200,000								
Transfer of Interest	7140	14,000								
Transfer from Capital Projects Fund to O&M Fund	7150		0							
Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0							
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ³ Proceeds to Debt Service Fund	7170			0						
SALE OF BONDS (7200)										
Principal on Bonds Sold ⁴	7210									
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets ⁵	7300									
Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0						
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						600,000			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990		600,000							
Total Other Sources of Funds ⁸		218,500	600,000	0	0	0	600,000	0	0	0

<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>										
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
OTHER USES OF FUNDS (8000)										
TRANSFER TO VARIOUS OTHER FUNDS (8100)										
Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0		
Transfer of Working Cash Fund Interest	8120							4,500		
Transfer Among Funds	8130				200,000					
Transfer of Interest ⁶	8140		6,000	5,000	3,000					
Transfer from Capital Projects Fund to O&M Fund	8150									
Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160									
Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170									
Taxes Pledged to Pay Principal on Capital Leases	8410									
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
Other Revenues Pledged to Pay Principal on Capital Leases	8430									
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
Taxes Pledged to Pay Interest on Capital Leases	8510									
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
Other Revenues Pledged to Pay Interest on Capital Leases	8530									
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
Taxes Transferred to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840		600,000							
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990								600,000	
Total Other Uses of Funds ⁹		0	606,000	5,000	203,000	0	0	4,500	600,000	0
Total Other Sources/Uses of Fund		218,500	(6,000)	(5,000)	(203,000)	0	600,000	(4,500)	(600,000)	0
ESTIMATED ENDING FUND BALANCE June 30, 2019		2,926,924	438,086	578,015	342,454	255,665	532,000	533,392	82,315	487

SUMMARY OF EXPENDITURES (by Major Object)											
Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
Object Name											
Salaries	100	2,804,865	162,906		7,565		0		0	0	2,975,336
Employee Benefits	200	643,144	20,369		2,321	140,027	0		0	0	805,861
Purchased Services	300	473,609	141,750	0	453,680		0		67,000	0	1,136,039
Supplies & Materials	400	245,050	125,500		0		0		0	0	370,550
Capital Outlay	500	28,000	23,000		0		68,000		0	0	119,000
Other Objects	600	1,087,950	250	568,725	0	0	0		0	0	1,656,925
Non-Capitalized Equipment	700	0	0		0		0		0	0	0
Termination Benefits	800	0	0		0						0
Total Expenditures		5,282,618	473,775	568,725	463,566	140,027	68,000		67,000	0	7,063,711

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
BEGINNING CASH BALANCE ON HAND July 1, 2018 ⁷		3,218,646	585,825	556,943	270,874	269,593	0	518,411	692,297	487
Total Direct Receipts & Other Sources ⁸		5,119,143	932,036	594,797	738,146	126,099	600,000	19,481	57,018	0
OTHER RECEIPTS										
Interfund Loans Payable (Loans from Other Funds)	411									
Interfund Loans Receivable (Repayment of Loans)	141									
Notes and Warrants Payable	433									
Other Current Assets	199									
Total Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		5,119,143	932,036	594,797	738,146	126,099	600,000	19,481	57,018	0
Total Amount Available		8,337,789	1,517,861	1,151,740	1,009,020	395,692	600,000	537,892	749,315	487
Total Direct Disbursements & Other Uses ⁹		5,282,618	1,079,775	573,725	666,566	140,027	68,000	4,500	667,000	0
OTHER DISBURSEMENTS										
Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
Interfund Loans Payable (Repayment of Loans)	411									
Notes and Warrants Payable	433									
Other Current Liabilities	499									
Total Other Disbursements		0	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		5,282,618	1,079,775	573,725	666,566	140,027	68,000	4,500	667,000	0
ENDING CASH BALANCE ON HAND June 30, 2019 ⁷		3,055,171	438,086	578,015	342,454	255,665	532,000	533,392	82,315	487

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
Adult Transportation Fees from Other Sources (In State)	1453									
Adult Transportation Fees from Other Sources (Out of State)	1454									
Total Transportation Fees					0					
EARNINGS ON INVESTMENTS	1500									
Interest on Investments	1510	40,000	6,000	5,000	3,000	2,200		4,500	5,000	
Gain or Loss on Sale of Investments	1520									
Total Earnings on Investments		40,000	6,000	5,000	3,000	2,200	0	4,500	5,000	0
FOOD SERVICE	1600									
Sales to Pupils - Lunch	1611	18,000								
Sales to Pupils - Breakfast	1612	400								
Sales to Pupils - A la Carte	1613									
Sales to Pupils - Other (Describe & Itemize)	1614									
Sales to Adults	1620	500								
Other Food Service (Describe & Itemize)	1690									
Total Food Service		18,900								
DISTRICT/SCHOOL ACTIVITY INCOME	1700									
Admissions - Athletic	1711									
Admissions - Other	1719									
Fees	1720									
Book Store Sales	1730									
Other District/School Activity Revenue (Describe & Itemize)	1790	500								
Total District/School Activity Income		500	0							
TEXTBOOK INCOME	1800									
Rentals - Regular Textbooks	1811	10,000								
Rentals - Summer School Textbooks	1812									
Rentals - Adult/Continuing Education Textbooks	1813									
Rentals - Other (Describe)	1819									
Sales - Regular Textbooks	1821									
Sales - Summer School Textbooks	1822									
Sales - Adult/Continuing Education Textbooks	1823									
Sales - Other (Describe & Itemize)	1829									
Other (Describe & Itemize)	1890									
Total Textbooks		10,000								
OTHER REVENUE FROM LOCAL SOURCES	1900									
Rentals	1910	500								
Contributions and Donations from Private Sources	1920									
Impact Fees from Municipal or County Governments	1930									
Services Provided Other Districts	1940									
Refund of Prior Years' Expenditures	1950									
Payments of Surplus Moneys from TIF Districts	1960	220,000								
Drivers' Education Fees	1970									
Proceeds from Vendors' Contracts	1980									
School Facility Occupation Tax Proceeds	1983									
Payment from Other Districts	1991									
Sale of Vocational Projects	1992									
Other Local Fees (Describe & Itemize)	1993									
Other Local Revenues (Describe & Itemize)	1999	2,000								
Total Other Revenue from Local Sources		222,500	0	0	0	0	0	0	0	0
Total Receipts/Revenues from Local Sources	1000	3,069,767	332,036	594,797	545,146	126,099	0	19,481	57,018	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
Flow-Through Revenue from State Sources	2100									
Flow-Through Revenue from Federal Sources	2200									
Other Flow-Through Revenue (Describe & Itemize)	2300									
Total Flow-Through Receipts/Revenues From District to Another District	One 2000	0	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES (3000)										

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
Title IV - Other (Describe & Itemize)	4499									
Total Title IV		0	0		0	0				
FEDERAL - SPECIAL EDUCATION										
Federal Special Education - Preschool Flow-Through	4600									
Federal Special Education - Preschool Discretionary	4605									
Federal Special Education - IDEA Flow Through	4620	61,197								
Federal Special Education - IDEA Room & Board	4625									
Federal Special Education - IDEA Discretionary	4630									
Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
Total Federal Special Education		61,197	0		0	0				
CTE - PERKINS										
CTE - Perkins-Title III E Tech Prep	4770									
CTE - Other (Describe & Itemize)	4799									
Total CTE - Perkins		0	0			0				
Federal - Adult Education	4810									
ARRA - General State Aid - Education Stabilization	4850									
ARRA - Title I - Low Income	4851									
ARRA - Title I - Neglected, Private	4852									
ARRA - Title I - Delinquent, Private	4853									
ARRA - Title I - School Improvement (Part A)	4854									
ARRA - Title I - School Improvement (Section 1003g)	4855									
ARRA - IDEA - Part B - Preschool	4856									
ARRA - IDEA - Part B - Flow-Through	4857									
ARRA - Title IID - Technology - Formula	4860									
ARRA - Title IID - Technology - Competitive	4861									
ARRA - McKinney - Vento Homeless Education	4862									
ARRA - Child Nutrition Equipment Assistance	4863									
Impact Aid Formula Grants	4864									
Impact Aid Competitive Grants	4865									
Qualified Zone Academy Bond Tax Credits	4866									
Qualified School Construction Bond Credits	4867									
Build America Bond Tax Credits	4868									
Build America Bond Interest Reimbursement	4869									
ARRA - General State Aid - Other Government Services Stabilization	4870									
Other ARRA Funds - II	4871									
Other ARRA Funds - III	4872									
Other ARRA Funds - IV	4873									
Other ARRA Funds - V	4874									
ARRA - Early Childhood	4875									
Other ARRA Funds - VII	4876									
Other ARRA Funds - VIII	4877									
Other ARRA Funds - IX	4878									
Other ARRA Funds - X	4879									
Other ARRA Funds - Ed Job Fund Program	4880									
Total Stimulus Programs		0	0	0	0	0	0		0	0

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
Race to the Top Program	4901									
Race to the Top - Preschool Expansion Grant	4902									
Title III - Instruction for English Learners & Immigrant Students	4905									
Title III - English Language Acquisition	4909									
McKinney Education for Homeless Children	4920									
Title II - Eisenhower - Professional Development Formula	4930									
Title II - Teacher Quality	4932	4,258								
Federal Charter Schools	4960									
State Assessment Grants	4981									
Grant for State Assessments and Related Activities	4982									
Medicaid Matching Funds - Administrative Outreach	4991	5,000								
Medicaid Matching Funds - Fee-For-Service Program	4992									
Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999									
Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		346,641	0	0	0	0	0		0	0
TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	346,641	0	0	0	0	0	0	0	0
TOTAL DIRECT RECEIPTS/REVENUES		4,900,643	332,036	594,797	738,146	126,099	0	19,481	57,018	0

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
10 - EDUCATIONAL FUND (ED)										
INSTRUCTION (ED)	1000									
Regular Programs	1100	1,566,426	362,371	500	65,000	1,500	500			1,996,297
Tuition Payment to Charter Schools	1115									0
Pre-K Programs	1125									0
Special Education Programs (Functions 1200 - 1220)	1200	497,710	117,157	8,500						623,367
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1250	127,365	46,178	15,971	10,500					200,014
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400									0
Interscholastic Programs	1500	22,500	1,500	5,250	5,000					34,250
Summer School Programs	1600									0
Gifted Programs	1650									0
Driver's Education Programs	1700									0
Bilingual Programs	1800									0
Truant Alternative & Optional Programs	1900									0
Pre-K Programs - Private Tuition	1910									0
Regular K-12 Programs Private Tuition	1911									0
Special Education Programs K-12 Private Tuition	1912									0
Special Education Programs Pre-K Tuition	1913									0
Remedial/Supplemental Programs K-12 Private Tuition	1914									0
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
Adult/Continuing Education Programs Private Tuition	1916									0
CTE Programs Private Tuition	1917									0
Interscholastic Programs Private Tuition	1918									0
Summer School Programs Private Tuition	1919									0
Gifted Programs Private Tuition	1920									0
Bilingual Programs Private Tuition	1921									0
Truants Alternative/Opt Ed Programs Private Tuition	1922									0
Total Instruction¹⁴	1000	2,214,001	527,206	30,221	80,500	1,500	500	0	0	2,853,928
SUPPORT SERVICES (ED)	2000									
Support Services - Pupil	2100									
Attendance & Social Work Services	2110	51,261	6,513							57,774
Guidance Services	2120									0
Health Services	2130	51,606	5,726		2,000	1,500				60,832
Psychological Services	2140			24,500						24,500
Speech Pathology & Audiology Services	2150	60,039	7,184		1,250					68,473
Other Support Services - Pupils (Describe & Itemize)	2190									0
Total Support Services - Pupil	2100	162,906	19,423	24,500	3,250	1,500	0	0	0	211,579
Support Services - Instructional Staff	2200									
Improvement of Instruction Services	2210	1,680		13,638						15,318
Educational Media Services	2220	30,500		70,000	34,450	25,000	500			160,450
Assessment & Testing	2230									0
Total Support Services - Instructional Staff	2200	32,180	0	83,638	34,450	25,000	500	0	0	175,768
Support Services - General Administration	2300									
Board of Education Services	2310	1,025		99,500	5,500		3,750			109,775
Executive Administration Services	2320	166,910	42,806	1,250	100		1,300			212,366
Special Area Administration Services	2330									0
Tort Immunity Services	2360 - 2370									0
Total Support Services - General Administration	2300	167,935	42,806	100,750	5,600	0	5,050	0	0	322,141
Support Services - School Administration	2400									
Office of the Principal Services	2410	115,167	34,273	1,500	250		3,500			154,690
Other Support Services - School Administration (Describe & Itemize)	2490									0
Total Support Services - School Administration	2400	115,167	34,273	1,500	250	0	3,500	0	0	154,690

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
Support Services - Business	2500									
Direction of Business Support Services	2510									0
Fiscal Services	2520	49,332	12,432	33,000			400			95,164
Operation & Maintenance of Plant Services	2540									0
Pupil Transportation Services	2550									0
Food Services	2560	63,344	7,004		121,000					191,348
Internal Services	2570									0
Total Support Services - Business	2500	112,676	19,436	33,000	121,000	0	400	0	0	286,512
Support Services - Central	2600									
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630									0
Staff Services	2640									0
Data Processing Services	2660									0
Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
Other Support Services (Describe & Itemize)	2900									
Total Support Services	2000	590,864	115,938	243,388	164,550	26,500	9,450	0	0	1,150,690
COMMUNITY SERVICES (ED)	3000									
PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120			200,000						200,000
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
Total Payments to Other Dist & Govt Units (In-State)	4100			200,000			0			200,000
Payments for Regular Programs - Tuition	4210									0
Payments for Special Education Programs - Tuition	4220						1,078,000			1,078,000
Payments for Adult/Continuing Education Programs - Tuition	4230									0
Payments for CTE Programs - Tuition	4240									0
Payments for Community College Programs - Tuition	4270									0
Payments for Other Programs - Tuition	4280									0
Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						1,078,000			1,078,000
Payments for Regular Programs - Transfers	4310									0
Payments for Special Education Programs - Transfers	4320									0
Payments for Adult/Continuing Ed Programs - Transfers	4330									0
Payments for CTE Programs - Transfers	4340									0
Payments for Community College Program - Transfers	4370									0
Payments for Other Programs - Transfers	4380									0
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
Payments to Other Dist & Govt Units (Out of State)	4400									0
Total Payments to Other Dist & Govt Units	4000			200,000			1,078,000			1,278,000
DEBT SERVICE (ED)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Property Repl Tax Anticipated Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									0
Total Debt Service	5000						0			0

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
Operation & Maintenance of Plant Service	2540		24,278							24,278
Pupil Transportation Services	2550		110							110
Food Services	2560		9,238							9,238
Internal Services	2570									0
Total Support Services - Business	2500		43,258							43,258
Support Services - Central	2600									
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630									0
Staff Services	2640									0
Data Processing Services	2660									0
Total Support Services - Central	2600		0							0
Other Support Services (Describe & Itemize)	2900									0
Total Support Services	2000		75,720							75,720
COMMUNITY SERVICES (MR/SS)	3000									0
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									0
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Payments for CTE Programs	4140									0
Total Payments to Other Dist & Govt Units	4000		0							0
DEBT SERVICE (MR/SS)	5000									0
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other (Describe & Itemize)	5150									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
Total Direct Disbursements/Expenditures			140,027				0			140,027
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(13,928)

60 - CAPITAL PROJECTS (CP)										
SUPPORT SERVICES (CP)	2000									
Support Services - Business										
Facilities Acquisition & Construction Services	2530					68,000				68,000
Other Support Services (Describe & Itemize)	2900									0
Total Support Services	2000	0	0	0	0	68,000	0	0		68,000
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									0
Payments to Other Dist & Govt Units (In-State)	4100									
Payments to Regular Programs	4110									0
Payment for Special Education Programs	4120									0
Payment for CTE Programs	4140									0
Payments to Other Govt Units (In-State) (Describe & Itemize)	4190									0
Total Payments to Other Districts & Govt Units	4000			0			0			0
PROVISION FOR CONTINGENCIES (CP)	6000									0
Total Direct Disbursements/Expenditures		0	0	0	0	68,000	0	0		68,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(68,000)

70 WORKING CASH FUND (WC)										
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This page is provided for detailed itemizations as requested within the body of the Report.

1. Ed fund - function 1790 revenue - Music Recorder fees
2. Ed fund - function 1999 revenue - Other local revenues not classified elsewhere
3. Debt service fund - function 5400 expenditure - bond paying agent fee

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	4,900,643	332,036	738,146	19,481	5,990,306
Direct Expenditures	5,282,618	473,775	463,566		6,219,959
Difference	(381,975)	(141,739)	274,580	19,481	(229,653)
Estimated Fund Balance - June 30, 2019	2,926,924	438,086	342,454	533,392	4,240,856

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

A deficit reduction plan is required if the local board of education adopts (or amends) the 2018-19 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).

Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.

The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2017-2018 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.

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

		DEFICIT REDUCTION PLAN				
		ESTIMATED BUDGET				
		FY2018-2019				
7016108002 District Number						
Willow Springs Elementary School District 108 District Name						
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		3,090,399	585,825	270,874	518,411	4,465,509
RECEIPTS/REVENUES	Acct #					
LOCAL SOURCES	1000	3,069,767	332,036	545,146	19,481	3,966,430
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
STATE SOURCES	3000	1,484,235	0	193,000	0	1,677,235
FEDERAL SOURCES	4000	346,641	0	0	0	346,641
Total Receipts/Revenues		4,900,643	332,036	738,146	19,481	5,990,306
DISBURSEMENTS/EXPENDITURES	Funct #					
INSTRUCTION	1000	2,853,928				2,853,928
SUPPORT SERVICES	2000	1,150,690	473,775	463,566		2,088,031
COMMUNITY SERVICES	3000	0	0	0		0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,278,000	0	0		1,278,000
DEBT SERVICES	5000	0	0	0		0
PROVISION FOR CONTINGENCIES	6000	0	0	0		0
Total Disbursements/Expenditures		5,282,618	473,775	463,566		6,219,959
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(381,975)	(141,739)	274,580	19,481	(229,653)
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)		218,500	600,000	0	0	818,500
OTHER USES OF FUNDS (8000)		0	606,000	203,000	4,500	813,500
TOTAL OTHER SOURCES/USES OF FUNDS		218,500	(6,000)	(203,000)	(4,500)	5,000
ESTIMATED ENDING FUND BALANCE		2,926,924	438,086	342,454	533,392	4,240,856

7016108002 District Number Willow Springs Elementary School District 108 District Name		ESTIMATED BUDGET FY2019-2020				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		2,926,924	438,086	342,454	533,392	4,240,856
RECEIPTS/REVENUES	Acct #					
LOCAL SOURCES	1000					0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
STATE SOURCES	3000					0
FEDERAL SOURCES	4000					0
Total Receipts/Revenues		0	0	0	0	0
DISBURSEMENTS/EXPENDITURES	Funct #					
INSTRUCTION	1000					0
SUPPORT SERVICES	2000					0
COMMUNITY SERVICES	3000					0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
DEBT SERVICES	5000					0
PROVISION FOR CONTINGENCIES	6000					0
Total Disbursements/Expenditures		0	0	0		0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)						0
OTHER USES OF FUNDS (8000)						0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
ESTIMATED ENDING FUND BALANCE		2,926,924	438,086	342,454	533,392	4,240,856

7016108002 District Number Willow Springs Elementary School District 108 District Name		ESTIMATED BUDGET FY2020-2021				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		2,926,924	438,086	342,454	533,392	4,240,856
RECEIPTS/REVENUES	Acct #					
LOCAL SOURCES	1000					0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
STATE SOURCES	3000					0
FEDERAL SOURCES	4000					0
Total Receipts/Revenues		0	0	0	0	0
DISBURSEMENTS/EXPENDITURES	Funct #					
INSTRUCTION	1000					0
SUPPORT SERVICES	2000					0
COMMUNITY SERVICES	3000					0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
DEBT SERVICES	5000					0
PROVISION FOR CONTINGENCIES	6000					0
Total Disbursements/Expenditures		0	0	0		0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)						0
OTHER USES OF FUNDS (8000)						0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
ESTIMATED ENDING FUND BALANCE		2,926,924	438,086	342,454	533,392	4,240,856

7016108002 District Number Willow Springs Elementary School District 108 District Name		ESTIMATED BUDGET FY2021-2022				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		2,926,924	438,086	342,454	533,392	4,240,856
RECEIPTS/REVENUES	Acct #					
LOCAL SOURCES	1000					0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
STATE SOURCES	3000					0
FEDERAL SOURCES	4000					0
Total Receipts/Revenues		0	0	0	0	0
DISBURSEMENTS/EXPENDITURES	Funct #					
INSTRUCTION	1000					0
SUPPORT SERVICES	2000					0
COMMUNITY SERVICES	3000					0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
DEBT SERVICES	5000					0
PROVISION FOR CONTINGENCIES	6000					0
Total Disbursements/Expenditures		0	0	0		0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)						0
OTHER USES OF FUNDS (8000)						0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
ESTIMATED ENDING FUND BALANCE		2,926,924	438,086	342,454	533,392	4,240,856

		SUMMARY			
		BUDGET ADDENDUM - DEFICIT REDUCTION PLAN			
		ESTIMATED BUDGET			
		Date of Adoption: _____ <small>(Enter as MM/DD/YY)</small>			
		FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022
7016108002					
<i>District Number</i>					
Willow Springs Elementary School District 108					
<i>District Name</i>					
ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		4,465,509	4,240,856	4,240,856	4,240,856
RECEIPTS/REVENUES					
	Acct #				
LOCAL SOURCES	1000	3,966,430	0	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
STATE SOURCES	3000	1,677,235	0	0	0
FEDERAL SOURCES	4000	346,641	0	0	0
Total Receipts/Revenues		5,990,306	0	0	0
DISBURSEMENTS/EXPENDITURES					
	Funct #				
INSTRUCTION	1000	2,853,928	0	0	0
SUPPORT SERVICES	2000	2,088,031	0	0	0
COMMUNITY SERVICES	3000	0	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,278,000	0	0	0
DEBT SERVICES	5000	0	0	0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0	0
Total Disbursements/Expenditures		6,219,959	0	0	0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(229,653)	0	0	0
OTHER SOURCES/USES OF FUNDS					
OTHER SOURCES OF FUNDS (7000)		818,500	0	0	0
OTHER USES OF FUNDS (8000)		813,500	0	0	0
TOTAL OTHER SOURCES/USES OF FUNDS		5,000	0	0	0
ESTIMATED ENDING FUND BALANCE		4,240,856	4,240,856	4,240,856	4,240,856

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2018-2019 through Fiscal Year 2021-2022

Willow Springs Elementary School District 108 7016108002

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:

N/A

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 FY2019 budgeted expenditures over FY2018 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		School District Name: Willow Springs Elementary School District 108					
(Section 17-1.5 of the School Code)		RCDT Number: 07-016-1080-02					
Description (Enter Whole Numbers Only)	Funct #	Estimated Actual Expenditures, Fiscal Year 2018			Budgeted Expenditures, Fiscal Year 2019		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	210,746		210,746	212,366		212,366
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		210,746	0	210,746	212,366	0	212,366
9. Estimated Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)							1%

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

CHECK FOR ERRORS

This worksheet checks various cells to assure that selected items are in balance.
 Out-of-balance conditions are accompanied by an error message.
 Errors must be corrected before the budget is finalized and submitted to ISBE.

Budget Item References	Message
Is Deficit Reduction Plan Required?	Deficit reduction plan is not required.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	CASH
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July,1 2018 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2018, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2019, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15)	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16)	OK

End of Balancing