

## ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division

**Accounting Basis:**

☐ Cash  
☒ Accrual

**SCHOOL DISTRICT BUDGET FORM \***  
**July 1, 2019 - June 30, 2020**

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 FY19 AFR states that you need to do a deficit reduction plan and your FY20 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, 2019 and ending June 30, 2020.

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 24 day of September, 2019, 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, 2019 and ending June 30, 2020.

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

24

day of September, 2019 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, we do not accept PDF copies.**

Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.		Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)		
Description: Enter Whole Numbers Only			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety		
ESTIMATED BEGINNING FUND BALANCE July 1, 2019 1			3,046,779	444,565	600,098	457,094	268,722	600,000	532,464	102,450	4		
RECEIPTS/REVENUES													
LOCAL SOURCES	1000		3,577,735	338,216	596,413	97,663	104,130	0	5,946	56,798	0		
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000		0	0		0	0						
STATE SOURCES	3000		1,598,618	0	0	260,000	0	0	0	0	0		
FEDERAL SOURCES	4000		323,716	0	0	0	0	0	0	0	0		
Total Direct Receipts/Revenues 8			5,500,069	338,216	596,413	357,663	104,130	0	5,946	56,798	0		
Receipts/Revenues for "On Behalf" Payments 2	3998												
Total Receipts/Revenues			5,500,069	338,216	596,413	357,663	104,130	0	5,946	56,798	0		
DISBURSEMENTS/EXPENDITURES													
INSTRUCTION	1000		2,779,779				62,895						
SUPPORT SERVICES	2000		1,232,048	496,818			481,725					92,887	150,000
COMMUNITY SERVICES	3000		0	0			0					0	
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000		1,318,000	0		0	0					0	
DEBT SERVICES	5000		0	0		563,894	0					0	
PROVISION FOR CONTINGENCIES	6000		0	0	0	0	0						
Total Direct Disbursements/Expenditures 9			5,329,827	496,818	563,894	481,725	155,782	150,000		96,000	0		
Disbursements/Expenditures for "On Behalf" Payments 2	4180												
Total Disbursements/Expenditures			5,329,827	496,818	563,894	481,725	155,782	150,000		96,000	0		
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures			170,242	(158,602)	32,519	(124,062)	(51,652)	(150,000)	5,946	(39,202)	0		
OTHER SOURCES/USES OF FUNDS													
OTHER SOURCES OF FUNDS (7000)													
PERMANENT TRANSFER FROM VARIOUS FUNDS													
Abolishment the Working Cash Fund 16	7110												
Abatement of the Working Cash Fund 16	7110												
Transfer of Working Cash Fund Interest	7120		5,000										
Transfer Among Funds	7130												
Transfer of Interest	7140		13,000										
Transfer from Capital Projects Fund to O&M Fund	7150												
Transfer of Excess Fire Prev & Safety Tax & Interest 3 Proceeds to O&M Fund	7160												
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int 3a Proceeds to Debt Service Fund	7170												
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							0					
ISBE Loan Proceeds	7900												
Other Sources Not Classified Elsewhere	7990												
Total Other Sources of Funds 8			18,000	0	0	0	0	0	0	0	0		
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								5,000				
Transfer Among Funds	8130												
Transfer of Interest 6	8140			5,000	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									
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990									
<b>Total Other Uses of Funds 9</b>		0	5,000	5,000	3,000	0	0	5,000	0	0
<b>Total Other Sources/Uses of Fund</b>		18,000	(5,000)	(5,000)	(3,000)	0	0	(5,000)	0	0
<b>ESTIMATED ENDING FUND BALANCE June 30, 2020</b>		3,235,021	280,963	627,617	330,032	217,070	450,000	533,410	63,248	4

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
<b>Object Name</b>											
Salaries	100	2,760,937	180,696		7,717		0		0	0	2,949,350
Employee Benefits	200	652,790	27,622		2,308	155,782	0		0	0	838,502
Purchased Services	300	565,200	150,750	750	471,700		0		71,000	0	1,259,400
Supplies & Materials	400	234,300	124,500		0		0		0	0	358,800
Capital Outlay	500	27,000	13,000		0		150,000		25,000	0	215,000
Other Objects	600	1,089,600	250	563,144	0	0	0		0	0	1,652,994
Non-Capitalized Equipment	700	0	0		0		0		0	0	0
Termination Benefits	800	0	0		0						0
<b>Total Expenditures</b>		5,329,827	496,818	563,894	481,725	155,782	150,000		96,000	0	7,274,046

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
<b>BEGINNING CASH BALANCE ON HAND July 1, 2019 7</b>		3,189,199	444,565	600,098	457,094	268,722	600,000	532,464	102,450	4
<b>Total Direct Receipts &amp; Other Sources 8</b>		5,518,069	338,216	596,413	357,663	104,130	0	5,946	56,798	0
<b>OTHER RECEIPTS</b>										
Interfund Loans Payable (Loans from Other Funds)	411									
Interfund Loans Receivable (Repayment of Loans)	141									
Notes and Warrants Payable	433									
Other Current Assets	199									
<b>Total Other Receipts</b>		0	0	0	0	0	0	0	0	0
<b>Total Direct Receipts, Other Sources, &amp; Other Receipts</b>		5,518,069	338,216	596,413	357,663	104,130	0	5,946	56,798	0
<b>Total Amount Available</b>		8,707,268	782,781	1,196,511	814,757	372,852	600,000	538,410	159,248	4
<b>Total Direct Disbursements &amp; Other Uses 9</b>		5,329,827	501,818	568,894	484,725	155,782	150,000	5,000	96,000	0
<b>OTHER DISBURSEMENTS</b>										
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									
<b>Total Other Disbursements</b>		0	0	0	0	0	0	0	0	0
<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		5,329,827	501,818	568,894	484,725	155,782	150,000	5,000	96,000	0
<b>ENDING CASH BALANCE ON HAND June 30, 2020 7</b>		3,377,441	280,963	627,617	330,032	217,070	450,000	533,410	63,248	4

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
<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
Designated Purposes Levies 11 (1110-1120)		3,044,590	338,216	596,413	97,663	44,797		946	56,798	
Leasing Purposes Levy 12	1130									
Special Education Purposes Levy	1140	240,445								
FICA and Medicare Only Levies	1150					45,133				
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190									
<b>Total Ad Valorem Taxes Levied by District</b>		<b>3,285,035</b>	<b>338,216</b>	<b>596,413</b>	<b>97,663</b>	<b>89,930</b>	<b>0</b>	<b>946</b>	<b>56,798</b>	<b>0</b>
<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authority	1220									
Corporate Personal Property Replacement Taxes13	1230	50,000				12,000				
Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
<b>Total Payments in Lieu of Taxes</b>		<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TUITION</b>	<b>1300</b>									
Regular Tuition from Pupils or Parents (In State)	1311									
Regular Tuition from Other Districts (In State)	1312									
Regular Tuition from Other Sources (In State)	1313									
Regular Tuition from Other Sources (Out of State)	1314									
Summer School Tuition from Pupils or Parents (In State)	1321									
Summer School Tuition from Other Districts (In State)	1322									
Summer School Tuition from Other Sources (In State)	1323									
Summer School Tuition from Other Sources (Out of State)	1324									
CTE Tuition from Pupils or Parents (In State)	1331									
CTE Tuition from Other Districts (In State)	1332									
CTE Tuition from Other Sources (In State)	1333									
CTE Tuition from Other Sources (Out of State)	1334									
Special Education Tuition from Pupils or Parents (In State)	1341									
Special Education Tuition from Other Districts (In State)	1342									
Special Education Tuition from Other Sources (In State)	1343									
Special Education Tuition from Other Sources (Out of State)	1344									
Adult Tuition from Pupils or Parents (In State)	1351									
Adult Tuition from Other Districts (In State)	1352									
Adult Tuition from Other Sources (In State)	1353									
Adult Tuition from Other Sources (Out of State)	1354									
<b>Total Tuition</b>		<b>0</b>								
<b>TRANSPORTATION FEES</b>	<b>1400</b>									
Regular Transportation Fees from Pupils or Parents (In State)	1411									
Regular Transportation Fees from Other Districts (In State)	1412									
Regular Transportation Fees from Other Sources (In State)	1413									
Regular Transportation Fees from Co-curricular Activities (In State)	1415									
Regular Transportation Fees from Other Sources (Out of State)	1416									
Summer School Transportation Fees from Pupils or Parents (In State)	1421									
Summer School Transportation Fees from Other Districts (In State)	1422									
Summer School Transportation Fees from Other Sources (In State)	1423									
Summer School Transportation Fees from Other Sources (Out of State)	1424									
CTE Transportation Fees from Pupils or Parents (In State)	1431									
CTE Transportation Fees from Other Districts (In State)	1432									
CTE Transportation Fees from Other Sources (In State)	1433									
CTE Transportation Fees from Other Sources (Out of State)	1434									
Special Education Transportation Fees from Pupils or Parents (In State)	1441									
Special Education Transportation Fees from Other Districts (In State)	1442									
Special Education Transportation Fees from Other Sources (In State)	1443									
Special Education Transportation Fees from Other Sources (Out of State)	1444									
Adult Transportation Fees from Pupils or Parents (In State)	1451									
Adult Transportation Fees from Other Districts (In State)	1452									
Adult Transportation Fees from Other Sources (In State)	1453									
Adult Transportation Fees from Other Sources (Out of State)	1454									
<b>Total Transportation Fees</b>					<b>0</b>					
<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									

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
Interest on Investments	1510	35,500				2,200		5,000		
Gain or Loss on Sale of Investments	1520									
<b>Total Earnings on Investments</b>		35,500	0	0	0	2,200	0	5,000	0	0
<b>FOOD SERVICE</b>	<b>1600</b>									
Sales to Pupils - Lunch	1611	13,000								
Sales to Pupils - Breakfast	1612	200								
Sales to Pupils - A la Carte	1613									
Sales to Pupils - Other (Describe & Itemize)	1614									
Sales to Adults	1620	1,500								
Other Food Service (Describe & Itemize)	1690									
<b>Total Food Service</b>		14,700								
<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
Admissions - Athletic	1711									
Admissions - Other	1719									
Fees	1720									
Book Store Sales	1730									
Other District/School Activity Revenue (Describe & Itemize)	1790	500								
<b>Total District/School Activity Income</b>		500	0							
<b>TEXTBOOK INCOME</b>	<b>1800</b>									
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									
<b>Total Textbooks</b>		10,000								
<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
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	180,000								
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	1,500								
<b>Total Other Revenue from Local Sources</b>		182,000	0	0	0	0	0	0	0	0
<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	3,577,735	338,216	596,413	97,663	104,130	0	5,946	56,798	0
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
Flow-Through Revenue from State Sources	2100									
Flow-Through Revenue from Federal Sources	2200									
Other Flow-Through Revenue (Describe & Itemize)	2300									
<b>Total Flow-Through Receipts/Revenues From Another District</b>	<b>2000</b>	0	0		0	0				
<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
Evidence Based Funding Formula (Section 18-8.15)	3001	1,596,718								
Reorganization Incentives (Accounts 3005-3021)	3005									
Fast Growth District Grants	3030									
Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
<b>Total Unrestricted Grants-In-Aid</b>		1,596,718	0	0	0	0	0		0	0
<b>RESTRICTED GRANTS-IN-AID (3100-3900)</b>										
<b>SPECIAL EDUCATION</b>										

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
Special Education - Private Facility Tuition	3100									
Special Education - Funding for Children Requiring Sp Ed Services	3105									
Special Education - Personnel	3110									
Special Education - Orphanage - Individual	3120									
Special Education - Orphanage - Summer Individual	3130									
Special Education - Summer School	3145									
Special Education - Other (Describe & Itemize)	3199									
Total Special Education		0	0		0					
<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTEI)	3220									
CTE - WECEP	3225	400								
CTE - Agriculture Education	3235									
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other (Describe & Itemize)	3299									
Total Career and Technical Education		400	0			0				
<b>BILINGUAL EDUCATION</b>										
Bilingual Education - Downstate - TPI and TBE	3305									
Bilingual Education - Downstate - Transitional Bilingual Education	3310									
Total Bilingual Education		0				0				
State Free Lunch & Breakfast	3360	1,500								
School Breakfast Initiative	3365									
Driver Education	3370									
Adult Education (from ICCB)	3410									
Adult Education - Other (Describe & Itemize)	3499									
<b>TRANSPORTATION</b>										
Transportation - Regular and Vocational	3500				75,000					
Transportation - Special Education	3510				185,000					
Transportation - Other (Describe & Itemize)	3599									
Total Transportation		0	0		260,000	0				
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705									
Chicago General Education Block Grant	3766									
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775									
Technology - Technology for Success	3780									
State Charter Schools	3815									
Extended Learning Opportunities - Summer Bridges	3825									
Infrastructure Improvements - Planning/Construction	3920									
School Infrastructure - Maintenance Projects	3925									
Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
Total Restricted Grants-In-Aid		1,900	0	0	260,000	0	0	0	0	0
Total Receipts/Revenues from State Sources	3000	1,598,618	0	0	260,000	0	0	0	0	0
<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)</b>										
Federal Impact Aid	4001									
Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
Head Start	4045									
Construction (Impact Aid)	4050									
MAGNET	4060									
Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
Total Restricted Grants-In-Aid Received Directly from Federal Govt.		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
<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)</b>										
<b>TITLE V</b>										
Title V - Flexibility and Accountability	4100									
Title V - SEA Projects	4105									
Title V - Rural Education Initiative (REI)	4107									
Title V - Other (Describe & Itemize)	4199									
<b>Total Title V</b>		0	0		0	0				
<b>FOOD SERVICE</b>										
Breakfast Start-Up Expansion	4200									
National School Lunch Program	4210	90,000								
Special Milk Program	4215									
School Breakfast Program	4220	28,000								
Summer Food Service Admin/Program	4225									
Child and Adult Care Food Program	4226									
Fresh Fruit and Vegetables	4240									
Food Service - Other (Describe & Itemize)	4299									
<b>Total Food Service</b>		118,000				0				
<b>TITLE I</b>										
Title I - Low Income	4300	147,679								
Title I - Low Income - Neglected, Private	4305									
Title I - Migrant Education	4340									
Title I - Other (Describe & Itemize)	4399									
<b>Total Title I</b>		147,679	0		0	0				
<b>TITLE IV</b>										
Title IV - Student Support & Academic Enrichment Grant	4400									
Title IV - 21st Century	4421									
Title IV - Other (Describe & Itemize)	4499									
<b>Total Title IV</b>		0	0		0	0				
<b>FEDERAL - SPECIAL EDUCATION</b>										
Federal Special Education - Preschool Flow-Through	4600									
Federal Special Education - Preschool Discretionary	4605									
Federal Special Education - IDEA Flow Through	4620	50,037								
Federal Special Education - IDEA Room & Board	4625									
Federal Special Education - IDEA Discretionary	4630									
Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
<b>Total Federal Special Education</b>		50,037	0		0	0				
<b>CTE - PERKINS</b>										
CTE - Perkins-Title IIIIE Tech Prep	4770									
CTE - Other (Describe & Itemize)	4799									
<b>Total CTE - Perkins</b>		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									

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 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									
<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
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	3,000								
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									
<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b>		323,716	0	0	0	0	0		0	0
<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>	323,716	0	0	0	0	0	0	0	0
<b>TOTAL DIRECT RECEIPTS/REVENUES</b>		5,500,069	338,216	596,413	357,663	104,130	0	5,946	56,798	0

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
<b>10 - EDUCATIONAL FUND (ED)</b>										
<b>INSTRUCTION (ED)</b>	<b>1000</b>									
Regular Programs	1100	1,557,617	364,902	500	65,000	1,500	500			1,990,019
Tuition Payment to Charter Schools	1115									0
Pre-K Programs	1125									0
Special Education Programs (Functions 1200 - 1220)	1200	446,829	117,590	8,500						572,919
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1250	115,847	36,144	1,500	5,500					158,991
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400									0
Interscholastic Programs	1500	46,500	300	5,250	5,800					57,850
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
<b>Total Instruction</b>	<b>14</b>	<b>2,166,793</b>	<b>518,936</b>	<b>15,750</b>	<b>76,300</b>	<b>1,500</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>2,779,779</b>
<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>									
<b>Support Services - Pupil</b>	<b>2100</b>									
Attendance & Social Work Services	2110	52,542	6,691							59,233
Guidance Services	2120									0
Health Services	2130	52,896	6,006	0	1,300	500				60,702
Psychological Services	2140			26,000						26,000
Speech Pathology & Audiology Services	2150	61,540	7,388		1,250					70,178
Other Support Services - Pupils (Describe & Itemize)	2190									0
<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>166,978</b>	<b>20,085</b>	<b>26,000</b>	<b>2,550</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>216,113</b>
<b>Support Services - Instructional Staff</b>	<b>2200</b>									
Improvement of Instruction Services	2210	0	80	16,600						16,680
Educational Media Services	2220	26,641	6,459	66,300	29,800	25,000	500			154,700
Assessment & Testing	2230									0
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>26,641</b>	<b>6,539</b>	<b>82,900</b>	<b>29,800</b>	<b>25,000</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>171,380</b>
<b>Support Services - General Administration</b>	<b>2300</b>									
Board of Education Services	2310	1,200		112,700	3,000		5,750			122,650
Executive Administration Services	2320	170,707	43,584	1,250	100		1,300			216,941
Special Area Administration Services	2330									0
Tort Immunity Services	2360 - 2370			50,000						50,000
<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>171,907</b>	<b>43,584</b>	<b>163,950</b>	<b>3,100</b>	<b>0</b>	<b>7,050</b>	<b>0</b>	<b>0</b>	<b>389,591</b>
<b>Support Services - School Administration</b>	<b>2400</b>									
Office of the Principal Services	2410	117,806	44,889	1,100	50		3,500			167,345
Other Support Services - School Administration (Describe & Itemize)	2490									0
<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>117,806</b>	<b>44,889</b>	<b>1,100</b>	<b>50</b>	<b>0</b>	<b>3,500</b>	<b>0</b>	<b>0</b>	<b>167,345</b>
<b>Support Services - Business</b>	<b>2500</b>									
Direction of Business Support Services	2510									0
Fiscal Services	2520	50,812	11,713	35,500			50			98,075
Operation & Maintenance of Plant Services	2540									0
Pupil Transportation Services	2550									0
Food Services	2560	60,000	7,044		122,500					189,544

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
Internal Services	2570									0
<b>Total Support Services - Business</b>	<b>2500</b>	110,812	18,757	35,500	122,500	0	50	0	0	287,619
<b>Support Services - Central</b>	<b>2600</b>									
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
<b>Total Support Services - Central</b>	<b>2600</b>	0	0	0	0	0	0	0	0	0
<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0
<b>Total Support Services</b>	<b>2000</b>	594,144	133,854	309,450	158,000	25,500	11,100	0	0	1,232,048
<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>									0
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (ED)</b>	<b>4000</b>									
<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120			240,000						240,000
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
<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			240,000			0			240,000
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
<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						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
<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			0			0			0
Payments to Other Dist & Govt Units (Out of State)	4400									0
<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			240,000			1,078,000			1,318,000
<b>DEBT SERVICE (ED)</b>	<b>5000</b>									
<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
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
<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									
<b>Total Debt Service</b>	<b>5000</b>						0			0
<b>PROVISION FOR CONTINGENCIES (ED)</b>	<b>6000</b>									0
<b>Total Direct Disbursements/Expenditures</b>		2,760,937	652,790	565,200	234,300	27,000	1,089,600	0	0	5,329,827
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										170,242
<b>20 - OPERATIONS AND MAINTENANCE FUND (O&amp;M)</b>										
<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>									
<b>Support Services - Pupil</b>	<b>2100</b>									
Other Support Services - Pupils (Describe & Itemize)	2190									0
<b>Support Services - Business</b>	<b>2500</b>									
Direction of Business Support Services	2510									0
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Services	2540	180,696	27,622	150,750	124,500	13,000	250			496,818
Pupil Transportation Services	2550									0

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
Food Services	2560									0
<b>Total Support Services - Business</b>	<b>2500</b>	180,696	27,622	150,750	124,500	13,000	250	0	0	496,818
<b>Other Support Services</b> <i>(Describe &amp; Itemize)</i>	<b>2900</b>									0
<b>Total Support Services</b>	<b>2000</b>	180,696	27,622	150,750	124,500	13,000	250	0	0	496,818
<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>									
<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Payments for CTE Program	4140									0
Other Payments to In-State Govt Units <i>(Describe &amp; Itemize)</i>	4190									0
<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			0			0			0
Payments to Other Dist & Govt Units (Out of State) 14	4400									0
<b>Total Payments to Other Dist &amp; Govt Unit</b>	<b>4000</b>			0			0			0
<b>DEBT SERVICE (O&amp;M)</b>	<b>5000</b>									
<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt <i>(Describe &amp; Itemize)</i>	5150									0
<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									0
<b>Total Debt Service</b>	<b>5000</b>						0			0
<b>PROVISION FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>									0
<b>Total Direct Disbursements/Expenditures</b>		180,696	27,622	150,750	124,500	13,000	250	0	0	496,818
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(158,602)
<b>30 - DEBT SERVICE FUND (DS)</b>										
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>									
<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
Payments for Regular Programs	4110									
Payments for Special Education Programs	4120									
Other Payments to In-State Govt Units <i>(Describe &amp; Itemize)</i>	4190									
<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4000</b>						0			0
<b>DEBT SERVICE (DS)</b>	<b>5000</b>									
<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
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 Interest on Short-Term Debt <i>(Describe &amp; Itemize)</i>	5150									0
<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						0			0
<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)	5300						93,144			93,144
Debt Service Other <i>(Describe &amp; Itemize)</i>	5400			750			470,000			470,000
<b>Total Debt Service</b>	<b>5000</b>			750			563,144			563,894
<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									0
<b>Total Direct Disbursements/Expenditures</b>				750			563,144			563,894
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										32,519
<b>40 - TRANSPORTATION FUND (TR)</b>										
<b>SUPPORT SERVICES (TR)</b>	<b>2000</b>									
<b>Support Services - Pupils</b>	<b>2100</b>									
Other Support Services - Pupils <i>(Describe &amp; Itemize)</i>	2190									0
<b>Support Services - Business</b>										

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
Pupil Transportation Services	2550	7,717	2,308	471,700						481,725
Other Support Services (Describe & Itemize)	2900									0
<b>Total Support Services</b>	<b>2000</b>	<b>7,717</b>	<b>2,308</b>	<b>471,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>481,725</b>
<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									<b>0</b>
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>									
<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
Payments for Regular Program	4110									0
Payments for Special Education Programs	4120									0
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
<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>
<b>Payments to Other Dist &amp; Govt Units (Out-of-State) (Describe &amp; Itemize)</b>	<b>4400</b>									<b>0</b>
<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>
<b>DEBT SERVICE (TR)</b>	<b>5000</b>									
<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
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 Interest on Short-Term Debt (Describe and Itemize)	5150									0
<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									
<b>Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)</b>	<b>5300</b>									<b>0</b>
<b>Debt Service - Other (Describe and Itemize)</b>	<b>5400</b>									
<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>									<b>0</b>
<b>Total Direct Disbursements/Expenditures</b>		<b>7,717</b>	<b>2,308</b>	<b>471,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>481,725</b>
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(124,062)</b>
<b>50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)</b>										
<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>									
Regular Program	1100		29,987							29,987
Pre-K Programs	1125									0
Special Education Programs (Functions 1200-1220)	1200		28,150							28,150
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1250		4,758							4,758
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400									0
Interscholastic Programs	1500									0
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
<b>Total Instruction</b>	<b>1000</b>		<b>62,895</b>							<b>62,895</b>
<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>									
<b>Support Services - Pupil</b>	<b>2100</b>									
Attendance & Social Work Services	2110		762							762
Guidance Services	2120									0
Health Services	2130		10,395							10,395
Psychological Services	2140									0
Speech Pathology & Audiology Services	2150		892							892
Other Support Services - Pupils (Describe & Itemize)	2190									0
<b>Total Support Services - Pupil</b>	<b>2100</b>		<b>12,049</b>							<b>12,049</b>
<b>Support Services - Instructional Staff</b>	<b>2200</b>									

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
Improvement of Instruction Services	2210									0
Educational Media Services	2220		357							357
Assessment & Testing	2230									0
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		357							357
<b>Support Services - General Administration</b>	<b>2300</b>									
Board of Education Services	2310									0
Executive Administration Services	2320		11,073							11,073
Special Area Administrative Services	2330									0
Claims Paid from Self Insurance Fund	2361									0
Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
Unemployment Insurance Payments	2363									0
Insurance Payments (regular or self-insurance)	2364									0
Risk Management and Claims Services Payments	2365									0
Judgment and Settlements	2366									0
Educatl, Inspectl, Supervisory Serv. Related to Loss Prevention or Reduction	2367									0
Reciprocal Insurance Payments	2368									0
Legal Service	2369									0
<b>Total Support Services - General Administration</b>	<b>2300</b>		11,073							11,073
<b>Support Services - School Administration</b>	<b>2400</b>									
Office of the Principal Services	2410		7,993							7,993
Other Support Services - School Administration <i>(Describe &amp; Itemize)</i>	2490									0
<b>Total Support Services - School Administration</b>	<b>2400</b>		7,993							7,993
<b>Support Services - Business</b>	<b>2500</b>									
Direction of Business Support Services	2510									0
Fiscal Services	2520		9,984							9,984
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Service	2540		40,075							40,075
Pupil Transportation Services	2550		112							112
Food Services	2560		11,244							11,244
Internal Services	2570									0
<b>Total Support Services - Business</b>	<b>2500</b>		61,415							61,415
<b>Support Services - Central</b>	<b>2600</b>									
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
<b>Total Support Services - Central</b>	<b>2600</b>		0							0
<b>Other Support Services <i>(Describe &amp; Itemize)</i></b>	<b>2900</b>									0
<b>Total Support Services</b>	<b>2000</b>		92,887							92,887
<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>									0
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>									
Payments for Regular Programs	4110									
Payments for Special Education Programs	4120									
Payments for CTE Programs	4140									
<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>		0							0
<b>DEBT SERVICE (MR/SS)</b>	<b>5000</b>									
<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
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 <i>(Describe &amp; Itemize)</i>	5150									0
<b>Total Debt Service</b>	<b>5000</b>						0			0
<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>									0
<b>Total Direct Disbursements/Expenditures</b>			155,782				0			155,782
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(51,652)
<b>60 - CAPITAL PROJECTS (CP)</b>										
<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>									

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
<b>Support Services - Business</b>										
Facilities Acquisition & Construction Services	2530					150,000				150,000
Other Support Services <i>(Describe &amp; Itemize)</i>	2900									0
<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	150,000	0	0		150,000
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>									
<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
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) <i>(Describe &amp; Itemize)</i>	4190									0
<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>			0			0			0
<b>PROVISION FOR CONTINGENCIES (CP)</b>	<b>6000</b>									0
<b>Total Direct Disbursements/Expenditures</b>		0	0	0	0	150,000	0	0		150,000
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(150,000)
<b>70 WORKING CASH FUND (WC)</b>										
<b>80 - TORT FUND (TF)</b>										
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2000</b>									
Claims Paid from Self Insurance Fund	2361									0
Workers' Compensation or Workers' Occupational Disease Act Payments	2362			55,000						55,000
Unemployment Insurance Payments	2363			7,000						7,000
Insurance Payments (regular or self-insurance)	2364									0
Risk Management and Claims Services Payments	2365									0
Judgment and Settlements	2366									0
Educatl, Inspectl, Supervisory Serv Related to Loss Prevention or Reduction	2367			9,000		25,000				34,000
Reciprocal Insurance Payments	2368									0
Legal Service	2369									0
Property Insurance (Building & Grounds)	2371									0
Vehicle Insurance (Transportation)	2372									0
<b>Total Support Services - General Administration</b>	<b>2000</b>	0	0	71,000	0	25,000	0	0		96,000
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>									
Payments for Regular Programs	4110									
Payments for Special Education Programs	4120									
<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>						0			0
<b>DEBT SERVICE (TF)</b>	<b>5000</b>									
<b>Debt Service - Interest on Short-Term Debt</b>										
Tax Anticipation Warrants	5110									0
Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
Other Interest or Short-Term Debt <i>(Describe &amp; Itemize)</i>	5150									0
<b>Total Debt Service</b>	<b>5000</b>						0			0
<b>PROVISION FOR CONTINGENCIES (TF)</b>	<b>6000</b>									0
<b>Total Direct Disbursements/Expenditures</b>		0	0	71,000	0	25,000	0	0		96,000
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(39,202)
<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>									
<b>Support Services - Business</b>	<b>2500</b>									
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Service	2540									0
<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0		0
Other Support Services <i>(Describe &amp; Itemize)</i>	2900									0
<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0		0
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>									
Payments to Regular Programs	4110									
Payments to Special Education Programs	4120									
Other Payments to In-State Govt Units <i>(Describe &amp; Itemize)</i>	4190									
<b>Total Payments to Other Districts &amp; Govt Units (FPS)</b>	<b>4000</b>						0			0
<b>DEBT SERVICE (FP&amp;S)</b>	<b>5000</b>									



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
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Other Interest on Short-Term Debt <i>(Describe &amp; Itemize)</i>	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)	5300									
Total Debt Service	5000						0			0
PROVISIONS FOR CONTINGENCIES (FP&S)	6000	0	0	0	0	0	0	0		0
Total Direct Disbursements/Expenditures										0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

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

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

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### 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	5,500,069	338,216	357,663	5,946	6,201,894
Direct Expenditures	5,329,827	496,818	481,725		6,308,370
Difference	170,242	(158,602)	(124,062)	5,946	(106,476)
Estimated Fund Balance - June 30, 2020	3,235,021	280,963	330,032	533,410	4,379,426

**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 2019-20 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 2018-2019 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.*

07-016-1080-02 District Number Willow Springs Elementary School District 108 District Name		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2019-2020					ESTIMATED BUDGET FY2020-2021					ESTIMATED BUDGET FY2021-2022					ESTIMATED BUDGET FY2022-2023					SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: (Enter as MM/DD/YYYY)				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	FY2019-2020	FY2020-2021	FY2021-2022	FY2022-2023	
ESTIMATED BEGINNING FUND BALANCE (equal prior Ending Fund Balance)		(must	3,046,779	444,565	457,094	532,464	4,480,902	3,235,021	280,963	330,032	533,410	4,379,426	3,235,021	280,963	330,032	533,410	4,379,426	3,235,021	280,963	330,032	533,410	4,379,426	4,480,902	4,379,426	4,379,426	4,379,426
RECEIPTS/REVENUES		Acct #																								
LOCAL SOURCES		1000	3,577,735	338,216	97,663	5,946	4,019,560				0					0					0	4,019,560	0	0	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0	0	0				0					0					0	0	0	0	0	0
STATE SOURCES		3000	1,598,618	0	260,000	0	1,858,618				0					0					0	1,858,618	0	0	0	0
FEDERAL SOURCES		4000	323,716	0	0	0	323,716				0					0					0	323,716	0	0	0	0
Total Receipts/Revenues			5,500,089	338,216	357,663	5,946	6,201,894	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,201,894	0	0	0	0
DISBURSEMENTS/EXPENDITURES		Fund #																								
INSTRUCTION		1000	2,779,779				2,779,779				0					0					0	2,779,779	0	0	0	0
SUPPORT SERVICES		2000	1,232,048	496,818	481,725		2,210,591				0					0					0	2,210,591	0	0	0	0
COMMUNITY SERVICES		3000	0	0	0	0	0				0					0					0	0	0	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	1,318,000	0	0	0	1,318,000				0					0					0	1,318,000	0	0	0	0
DEBT SERVICES		5000	0	0	0	0	0				0					0					0	0	0	0	0	0
PROVISION FOR CONTINGENCIES		6000	0	0	0	0	0				0					0					0	0	0	0	0	0
Total Disbursements/Expenditures			5,329,827	496,818	481,725		6,308,370	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,308,370	0	0	0	0
Excess of Receipts/Revenue Over/(Under) Disbursement/Expenditures			170,242	(158,602)	(124,062)	5,946	(106,476)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(106,476)	0	0	0	0
OTHER SOURCES/USES OF FUNDS																										
OTHER SOURCES OF FUNDS (7000)			18,000	0	0	0	18,000				0					0					0	18,000	0	0	0	0
OTHER USES OF FUNDS (8000)			0	5,000	3,000	5,000	13,000				0					0					0	13,000	0	0	0	0
TOTAL OTHER SOURCES/USES OF FUNDS			18,000	(5,000)	(3,000)	(5,000)	5,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,000	0	0	0	0
ESTIMATED ENDING FUND BALANCE			3,235,021	280,963	330,032	533,410	4,379,426	3,235,021	280,963	330,032	533,410	4,379,426	3,235,021	280,963	330,032	533,410	4,379,426	3,235,021	280,963	330,032	533,410	4,379,426	4,379,426	4,379,426	4,379,426	4,379,426

**Deficit Reduction Plan-Background/Assumptions**  
**Fiscal Year 2019-2020 through Fiscal Year 2022-2023**

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**Willow Springs Elementary School District 108**

**7016108002**

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*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.*

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**1. Background and Narrative of Budget Reductions:**

**2. Assumptions Used in the Deficit Reduction Plan:**

**- EBF and Estimated New Tier Funding:**

**- 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 FY2020 budgeted expenditures over FY2019 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: <b>Willow Springs Elementary School District 108</b>				
(Section 17-1.5 of the School Code)			RCDT Number: <b>07-016-1080-02</b>				
		Estimated Actual Expenditures, Fiscal Year 2019			Budgeted Expenditures, Fiscal Year 2020		
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	212,636		212,636	216,941		216,941
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
<b>8. Totals</b>		212,636	0	212,636	216,941	0	216,941
<b>9. Estimated Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)</b>							2%



## 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)*

[illegible]

**Evidence-Based Funding (EBF) Spending Plan - OPTIONAL**

This portion of the budget template is **NOT REQUIRED** for approval or submission of the FY20 budget.

This portion of the budget template is designed to prompt thinking related to the upcoming

**EBF Spending Plan**, which must be submitted through IWAS by September 30, 2019. The IWAS system will open for plan submission in late summer 2020. Filling out this budget template tab **does NOT fulfill the requirement to submit an EBF Spending Plan through IWAS**. This budget template tab will NOT pre-populate into IWAS for official EBF Spending Plan submission.

When school systems coordinate their resources in service of common goals grounded in vision and data, great things for students are possible. The EBF Spending Plan asks about your intended use of one major resource: money. Specifically, it focuses on your intended use of one Evidence-Based Funding (EBF) dollar (also called "Tier Funding" or "Additional State Assistance") and your intended use of **all dollars for specific student groups**. Money alone may not drive continuous improvement in a district or school; however, telling the story of where and why you choose to direct dollars is an important signal of what matters to your community.

FY20 is a refinement year in which ISE will actively seek feedback on the EBF Spending Plan and collaboratively refine it for FY21 and beyond. All school districts\* are required to complete a spending plan, but they will not be published publicly. ISE may report statewide data in aggregate. Any individual school district\* may choose to share their data with their communities. ISE divisions may also refer to individual school district submissions\* when supporting districts.\* Feedback on how to make the EBF Spending Plan more useful and effective for school districts\* is welcome. As a first opportunity for feedback, please use the survey questions at the end of this sheet.

\* EBF state statute requires that all "Organizational Units" complete an annual spending plan. "Organizational Units" includes not only school districts but also laboratory schools, Regional Offices of Education, and Intermediate Service Centers. Although the EBF Spending Plan refers explicitly to school districts, its content should be understood as applying to the laboratory schools, Regional Offices of Education, and Intermediate Service Centers as well.

\* Laboratory schools, Regional Offices of Education, and Intermediate Service Centers are included here in addition to "sc

**Part I – What effects on student outcomes do you anticipate as a result of your EBF investments and other focused efforts?**

Although money alone may not drive continuous improvement in a school district or a school, investing it intentionally and leading with clear goals can maximize its impact.

1) Mark with an X how the school district\* intends to achieve student growth in FY20. \* School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers (see previous note)

Focus increased time and attention on specified populations (please list)

Increase the ratio of educator and/or specifically high-quality educators dedicated to specific populations (please list) as compared to previous years

Increase number and/or quality of professional development opportunities

Improve programs, curriculum, and/or learning tools

Invest in facilities, maintenance, infrastructure, and operations

Increase number and/or quality of community, parent, and family engagement opportunities

Other (please list)

2) Mark with an X the State Board of Education goals (listed as of June 2019) on which your school district\* intends to make progress in FY20. \* School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

All kindergarten are assessed for readiness

> 50% of third grade students are reading at or above grade level

> 50% of fifth grade students meet or exceed expectations in mathematics

> 50% ninth grade students are on track to graduate with their cohort

> 50% of students graduate from high school ready for college and career

All students are supported by highly prepared and effective teachers and school leaders

Every school offers a safe and healthy learning environment for all students

3) OPTIONAL - Further describe how your school district\* will achieve student growth and ISE goals \* School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

**Part II – What will you do with your EBF Tier Funding? Why?**

EBF funding comes from the state in a series of disbursements. Most of the sum total of these disbursements is an allocation equal to what school districts\* received last year: the EBF Base Funding Minimum (BFM). On top of the BFM and making up the other part of the sum total EBF disbursement, school districts\* also receive a new allocation, called EBF Tier Funding.

\* School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

The EBF Spending Plan application in IWAS will ask every school district\* to indicate on what categories the district\* intends to spend EBF BFM dollars and EBF Tier Funding. School districts\* will use 4) and 5) key data points to 6) and 7) informs new selections for use of EBF Tier Funding. School districts\* will be able to verify or adjust their selections for 8) use of FY20 BFM dollars using their entries from last year. Finally, school district\* will indicate the effect of increased funding on 9) total FTEs in the district\*.

The IWAS application will be pre-populated with FY20 amounts for both EBF BFM and EBF Tier Funding for each individual school district.\* For this working document, school districts\* may look up their FY20 allocations at <https://www.ise.net/~/media/Download.aspx?SourceUrl=/Documents/FY20-EBF-Quick-Facts.docx>

4) Mark with an X the data sources the school district\* team is reviewing in determining how to best allocate the school district's\* new Evidence-Based Funding. School districts\* may consult the same data sources used in their Consolidated District Plan needs assessment ([www.ise.net/~/media/Download.aspx?SourceUrl=/Documents/FY20-EBF-Quick-Facts.docx](https://www.ise.net/~/media/Download.aspx?SourceUrl=/Documents/FY20-EBF-Quick-Facts.docx)) \* School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

School and/or school district\* report card(s)

Five Essentials Survey

Student achievement data (disaggregated by student groups)

Current recruitment and retention efforts and effectiveness data

Professional development plan(s)

School improvement plan(s)

Test(s) plan(s)

ED School Climate Survey (EDSCLIS)

CDC School Health Index

National School Climate Center

ASCD School Improvement Tool

Illinois Quality Framework and Illinois Quality Framework Supporting Rubric

ESSA site-based expenditure data

Other (please list)

5) OPTIONAL - Which data points most influenced your school district's\* decision about where to allocate the incoming new EBF Tier Funding? \* School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

6) Mark with an X the activities on which the school district\* intends to spend FY20 EBF Tier Funding, given previous work to review student data on needs and outcomes, review best practices research, consult with both the programmatic and business sides of the school district office, and engage with school staff, families, and community members. \* School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

Employ\*\* licensed educators to provide instructions for students

Provide educator professional development

Purchase curriculum and learning tools

Purchase programs or tangible supports

Provide parent, family, and/or community engagement activities

Invest in "innovative programming" (as defined by the school district\*)

Invest in infrastructure, capital, and/or operations

Address debt service and fiscal solvency

Other (please list)

7) OPTIONAL: How did your data, other information considered, collaboration between school district\* program areas and business offices, and/or engagement with school staff, families, and community members influence your intended use of EBF Tier Funding? \* School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

8) Mark with an X the activities on which the school district\* intends to spend FY20 EBF Base Funding Minimum dollars. \* School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

Employ\*\* licensed educators to provide instructions for students

Provide educator professional development

Purchase curriculum and learning tools

Purchase programs or tangible supports

Provide parent, family, and/or community engagement activities

Invest in "innovative programming" (as defined by the school district)

Invest in infrastructure, capital, and/or operations

Address debt service and fiscal solvency

Other (please list)

\* School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

\*\* "Employ" may refer to hiring new licensed educators and/or retaining current licensed educators

**Part III – How will you support special student groups through all FY20 funds received (federal, state, and local), especially in relation to the EBF dollars designated for them?**

07-016-1080-02\_B20 Willow Springs ESD 108.xlsx

Practice Answer	3) Mark with an X to indicate who do you believe should (ideally) be the primary audience for the EBF Spending Plan.	
	a. Your school district	
	b. Your school district's community	
	c. None	
	d. State legislators	
	e. Other:	
Practice Answer	4) Mark with an X to indicate what other data, plans, or reports you wish that this EBF Spending Plan were integrated or better aligned with.	
	a. Site-based expenditure reporting	
	b. English Learner expenditure report	
	c. Part 100 rules, annual school district budget, Annual Financial Report	
	d. Consolidated District Plan	
	e. Other:	
Practice Answer	5) Mark with X to indicate how you would describe the current value of the FY20 EBF Spending Plan.	
	a. <b>Very valuable.</b> I will be using it to _____.	
	b. <b>Somewhat valuable.</b> I want to use it to _____, it would be more valuable if _____.	
	c. <b>Not very valuable.</b> It would be more valuable if _____.	
	d. <b>Not at all valuable.</b> I wish CSBE would _____.	
Practice Answer	6) Mark with an X what you see as the potential value of the EBF Spending Plan.	
	a. Increasing and supporting strategic resource allocation based in student need data, student outcome data, and best practices research	
	b. Increasing and supporting intra-district collaboration between program areas, business offices, and leadership for more holistic planning and strategic resources allocation in service to students	
	c. Focusing on dollars for English Learners, low income students, students with disabilities, and any other student populations with significant need	
	d. Facilitating equity into resource allocation decisions	
	e. Making connections to existing plans and requirements	
Practice Answer	7) Mark with an X to indicate your level of interest in joining FY20 focus groups to refine the EBF Spending Plan for FY21 and beyond.	
	a. Definitely interested	
	b. Possibly interested	
	c. Not interested	













## Reference Description

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

### CHECK FOR ERRORS

This worksheet checks various cells to assure that selected items are in balance.

Out-of-balance conditions are accompanied by an error message.

Errors must be corrected before the budget is finalized and submitted to ISBE.

Budget Item References	Message
<b>Is Deficit Reduction Plan Required?</b>	<b>Deficit reduction plan is not required.</b>
<b>If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?</b>	
<b>1. Cover Page - CASH or ACCRUAL</b>	
Check one type of Accounting Basis used on the Cover sheet.	<b>ACCRUAL</b>
<b>2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).</b>	
Estimated Beginning Fund Balance July,1 2019 for all Funds (Cells C3 - K3) <b>(Line must have a number or zero. Do not leave blank.)</b>	<b>OK</b>
Transfer Among Funds <b>(Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29)</b> , must equal <b>(Funds 10, 20 &amp; 40 - Acct 8130 - Cells C52, D52, F52).</b>	<b>OK</b>
Transfer of Interest <b>(Funds 10 thru 90 - Acct 7140 - Cells C30:K30)</b> , must equal <b>(Funds 10 thru 60, &amp; 80 - Acct 8140 - Cells C53:H53, J53).</b>	<b>OK</b>
Transfer to Debt Service to Pay Principal on Capital Leases <b>(Fund 30 - Acct 7400 - Cell E39)</b> must equal <b>(Funds 10, 20 &amp; 60 - Acct 8400 Cells C57:H60).</b>	<b>OK</b>
Transfer to Debt Service to Pay Interest on Capital Leases <b>(Fund 30 - Acct 7500 - Cell E40)</b> must equal <b>(Funds 10, 20 &amp; 60 - Acct 8500 - Cells C61:H64).</b>	<b>OK</b>
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds <b>(Fund 30 - Acct 7600 - Cell E41)</b> must equal <b>(Funds 10 &amp; 20 - Acct 8600 - Cells C65:D68).</b>	<b>OK</b>
Transfer to Debt Service to Pay Interest on Revenue Bonds <b>(Fund 30 - Acct 7700 - Cell E42)</b> must equal <b>(Funds 10 &amp; 20 - Acct 8700 - Cells C69:D72).</b>	<b>OK</b>
Transfer to Capital Projects Fund <b>(Fund 60 - Acct 7800 - Cell H43)</b> must equal <b>(Fund 10 &amp; 20, Acct 8800 - Cells C73:D76).</b>	<b>OK</b>
<b>3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2019, (CashSum 4, All Funds), cannot be negative.</b>	
Educational <b>(Fund 10 - Cell C3)</b>	<b>OK</b>
Operations & Maintenance <b>(Fund 20 - Cell D3)</b>	<b>OK</b>
Debt Service <b>(Fund 30 - Cell E3)</b>	<b>OK</b>
Transportation <b>(Fund 40 - Cell F3)</b>	<b>OK</b>
Municipal Retirement/Social Security <b>(Fund 50 - Cell G3)</b>	<b>OK</b>
Capital Projects <b>(Fund 60 - Cell H3)</b>	<b>OK</b>
Working Cash <b>(Fund 70 - Cell I3)</b>	<b>OK</b>
Tort <b>(Fund 80 - Cell J3)</b>	<b>OK</b>
Fire Prevention & Safety <b>(Fund 90 - Cell K3)</b>	<b>OK</b>
<b>4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2020, (Page CashSum 4 - All Funds), cannot be negative.</b>	
Educational <b>(Fund 10 - Cell C21)</b>	<b>OK</b>
Operations & Maintenance <b>(Fund 20 - Cell D21)</b>	<b>OK</b>
Debt Service <b>(Fund 30 - Cell E21)</b>	<b>OK</b>
Transportation <b>(Fund 40 - F21)</b>	<b>OK</b>
Municipal Retirement/Social Security <b>(Fund 50 - Cell G21)</b>	<b>OK</b>
Capital Projects <b>(Fund 60 - H21)</b>	<b>OK</b>
Working Cash <b>(Fund 70 - Cell I21)</b>	<b>OK</b>

Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
<b>5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).</b>	
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*