

## ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division

☒ School District  
☐ Joint Agreement

**Accounting Basis:**

☐ Cash  
☒ Accrual

**SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM \***  
**July 1, 2020 - June 30, 2021**

Balanced budget, no deficit reduction plan is required.

Date of Amended Budget:

(MM/DD/YY)

District Name:

Willow Springs SD 108

District RCDT No:

07-016-1080-02

**If your FY20 AFR states that you need to do a deficit reduction plan and your FY21 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)**

Budget of Willow Springs SD 108, County of Cook, State of Illinois, for the Fiscal Year beginning July 1, 2020 and ending June 30, 2021.

WHEREAS the Board of Education of Willow Springs SD 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 27 day of September, 2020, 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, 2020 and ending June 30, 2021.

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

27

day of September, 2020 by a roll call vote of 5 Yeas, and 0 Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Mary Ellen Weeg	
Doug Ciota	
Ryan Tortorella	

Adriana Hawkins	
Micki Bohac	

\* 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.**

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ISBE SD50-36/JA50-39 SB2 05/20

Willow Springs SD 108

07-016-1080-02

Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.		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
Description: Enter Whole Numbers Only											
ESTIMATED BEGINNING FUND BALANCE July 1, 2020 1 (without Student Activity Funds)			3,643,478	302,940	604,799	489,205	233,057	394,652	533,315	78,299	4
RECEIPTS/REVENUES (without Student Activity Funds)											
LOCAL SOURCES	1000		3,550,735	338,216	596,413	97,663	106,130	0	5,946	56,798	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE TO ANOTHER DISTRICT	2000	DISTRICT	0	0		0	0				
STATE SOURCES	3000		1,452,618	150,000	0	260,000	0	0	0	0	0
FEDERAL SOURCES	4000		420,422	8,050	0	0	0	0	0	0	0
Total Direct Receipts/Revenues 8			5,423,775	496,266	596,413	357,663	106,130	0	5,946	56,798	0
Receipts/Revenues for "On Behalf" Payments 2		3998									
Total Receipts/Revenues			5,423,775	496,266	596,413	357,663	106,130	0	5,946	56,798	0
DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
INSTRUCTION	1000		2,778,852				71,826			0	
SUPPORT SERVICES	2000		1,304,914	570,274		405,480	100,811	212,700		55,000	0
COMMUNITY SERVICES	3000		0	0		0	0			0	
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000		1,217,147	0	0	0	0	0		0	0
DEBT SERVICES	5000		0	0	567,693	0	0			0	0
PROVISION FOR CONTINGENCIES	6000		0	0	0	0	0	0		0	0
Total Direct Disbursements/Expenditures 9			5,300,913	570,274	567,693	405,480	172,637	212,700		55,000	0
Disbursements/Expenditures for "On Behalf" Payments 2		4180									
Total Disbursements/Expenditures			5,300,913	570,274	567,693	405,480	172,637	212,700		55,000	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures			122,862	(74,008)	28,720	(47,817)	(66,507)	(212,700)	5,946	1,798	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, 2021 (Without Student Activity Funds)</b>		3,784,340	223,932	628,519	438,388	166,550	181,952	534,261	80,097	4
<b>Student Activity ESTIMATED BEGINNING FUND BALANCE July 1, 2020 Fund 11</b>		49,570								
<b>RECEIPTS/REVENUES (For Student Activity Funds)</b>										
<b>Total Student Activity Direct Receipts/Revenues (Local Sources)</b>	1799	76,420								
<b>DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)</b>										
<b>Total Student Activity Direct Disbursements/Expenditures</b>	1999	125,990								
<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		(49,570)								
<b>Student Activity ESTIMATED ENDING FUND BALANCE June 30, 2021</b>		0								
<b>Total ESTIMATED BEGINNING FUND BALANCE July 1, 2020 (All Sources Including Student Activity Funds)</b>		3,693,048	302,940	604,799	489,205	233,057	394,652	533,315	78,299	4
<b>RECEIPTS/REVENUES (All Sources with Student Activity Funds)</b>										
<b>LOCAL SOURCES</b>	1000	3,627,155	338,216	596,413	97,663	106,130	0	5,946	56,798	0
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE TO ANOTHER DISTRICT</b>	DISTRICT 2000	0	0		0	0				
<b>STATE SOURCES</b>	3000	1,452,618	150,000	0	260,000	0	0	0	0	0
<b>FEDERAL SOURCES</b>	4000	420,422	8,050	0	0	0	0	0	0	0
<b>Total Direct Receipts/Revenues 8</b>		5,500,195	496,266	596,413	357,663	106,130	0	5,946	56,798	0
Receipts/Revenues for "On Behalf" Payments 2	3998									
<b>Total Receipts/Revenues</b>		5,500,195	496,266	596,413	357,663	106,130	0	5,946	56,798	0
<b>DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)</b>										
<b>INSTRUCTION</b>	1000	2,904,842				71,826			0	
<b>SUPPORT SERVICES</b>	2000	1,304,914	570,274		405,480	100,811	212,700		55,000	0
<b>COMMUNITY SERVICES</b>	3000	0	0		0	0			0	
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS</b>	4000	1,217,147	0	0	0	0	0		0	0
<b>DEBT SERVICES</b>	5000	0	0	567,693	0	0			0	0
<b>PROVISION FOR CONTINGENCIES</b>	6000	0	0	0	0	0	0		0	0
<b>Total Direct Disbursements/Expenditures 9</b>		5,426,903	570,274	567,693	405,480	172,637	212,700		55,000	0
Disbursements/Expenditures for "On Behalf" Payments 2	4180									
<b>Total Disbursements/Expenditures</b>		5,426,903	570,274	567,693	405,480	172,637	212,700		55,000	0
<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		73,292	(74,008)	28,720	(47,817)	(66,507)	(212,700)	5,946	1,798	0
<b>OTHER SOURCES/USES OF FUNDS</b>										
<b>OTHER SOURCES OF FUNDS (7000)</b>										
<b>Total Other Sources of Funds 8</b>		18,000	0	0	0	0	0	0	0	0
<b>OTHER USES OF FUNDS (8000)</b>										
<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, 2021 (All Sources With student Activity Funds)</b>		3,784,340	223,932	628,519	438,388	166,550	181,952	534,261	80,097	4

SUMMARY OF EXPENDITURES Without Student Activity Funds (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	2,802,929	207,416		7,871		0		0	3,018,216
Employee Benefits	200	661,149	26,858		2,389	172,637	0		0	863,033
Purchased Services	300	528,744	158,500	750	395,220		0		55,000	1,138,214
Supplies & Materials	400	240,044	134,250		0		0		0	374,294
Capital Outlay	500	5,000	43,000		0		212,700		0	260,700
Other Objects	600	1,001,247	250	566,943	0	0	0		0	1,568,440
Non-Capitalized Equipment	700	61,800	0		0		0		0	61,800
Termination Benefits	800	0	0		0				0	0
<b>Total Expenditures</b>		5,300,913	570,274	567,693	405,480	172,637	212,700		55,000	7,284,697

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, 2020 7 (Without Student Activity Funds)</b>		3,643,478	302,940	604,799	489,205	233,057	394,652	533,315	78,299	4
<b>Total Direct Receipts &amp; Other Sources 8</b>		5,441,775	496,266	596,413	357,663	106,130	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>		5,441,775	496,266	596,413	357,663	106,130	0	5,946	56,798	0
<b>Total Amount Available</b>		9,085,253	799,206	1,201,212	846,868	339,187	394,652	539,261	135,097	4
<b>Total Direct Disbursements &amp; Other Uses 9</b>		5,300,913	575,274	572,693	408,480	172,637	212,700	5,000	55,000	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>		5,300,913	575,274	572,693	408,480	172,637	212,700	5,000	55,000	0
<b>ENDING CASH BALANCE ON HAND June 30, 2021 7 (Without Student Activity Funds)</b>		3,784,340	223,932	628,519	438,388	166,550	181,952	534,261	80,097	4
<b>Activity Funds BEGINNING CASH BALANCE ON HAND July 1, 2020 7</b>		0								
<b>Total Direct Receipts &amp; Other Sources 8</b>		76,420								
<b>Total Amount Available</b>		76,420								
<b>Total Direct Disbursements &amp; Other Uses 9</b>		125,990								
<b>Activity funds ENDING CASH BALANCE ON HAND June 30, 2021 7</b>		(49,570)								
<b>Total BEGINNING CASH BALANCE ON HAND July 1, 2020 7 (With Student Activity Funds)</b>		3,643,478	302,940	604,799	489,205	233,057	394,652	533,315	78,299	4
<b>Total Direct Receipts &amp; Other Sources 8</b>		5,518,195	496,266	596,413	357,663	106,130	0	5,946	56,798	0
<b>Total Other Receipts</b>		0	0	0	0	0	0	0	0	0
<b>Total Direct Receipts, Other Sources, &amp; Other Receipts</b>		5,518,195	496,266	596,413	357,663	106,130	0	5,946	56,798	0
<b>Total Amount Available</b>		9,161,673	799,206	1,201,212	846,868	339,187	394,652	539,261	135,097	4
<b>Total Direct Disbursements &amp; Other Uses 9</b>		5,426,903	575,274	572,693	408,480	172,637	212,700	5,000	55,000	0
<b>Total Other Disbursements</b>		0	0	0	0	0	0	0	0	0
<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		5,426,903	575,274	572,693	408,480	172,637	212,700	5,000	55,000	0
<b>Total ENDING CASH BALANCE ON HAND June 30, 2021 7 (With Student Activity Funds)</b>		3,734,770	223,932	628,519	438,388	166,550	181,952	534,261	80,097	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	333,216	591,413	94,663	44,797		946	56,798	
Leasing Purposes Levy 12	1130									
Special Education Purposes Levy	1140	240,445				45,133				
FICA and Medicare Only Levies	1150									
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>333,216</b>	<b>591,413</b>	<b>94,663</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	44,000				14,000				
Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
<b>Total Payments in Lieu of Taxes</b>		<b>44,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,000</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	5,000	5,000	3,000	2,200		5,000		
Gain or Loss on Sale of Investments	1520	0								
<b>Total Earnings on Investments</b>		35,500	5,000	5,000	3,000	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	0								
Student Activity Fund Revenues	1799	76,420								
<b>Total District/School Activity Income (without Student Activity Funds 1799)</b>		0	0							
<b>Total District/School Activity Income (with Student Activity Funds 1799)</b>		76,420								
<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	10,000								
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	150,000								
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>		161,500	0	0	0	0	0	0	0	0
<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	<b>1000</b>	3,550,735	338,216	596,413	97,663	106,130	0	5,946	56,798	0
<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>		3,627,155								
<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 One District to 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	1,446,718	150,000							
Reorganization Incentives (Accounts 3005-3021)	3005									



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
Fast Growth District Grants	3030									
Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
<b>Total Unrestricted Grants-In-Aid</b>		1,446,718	150,000	0	0	0	0		0	0
<b>RESTRICTED GRANTS-IN-AID (3100-3900)</b>										
<b>SPECIAL EDUCATION</b>										
Special Education - Private Facility Tuition	3100	4,000								
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									
<b>Total Special Education</b>		4,000	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									
<b>Total Career and Technical Education</b>		400	0			0				
<b>BILINGUAL EDUCATION</b>										
Bilingual Education - Downstate - TPI and TBE	3305									
Bilingual Education - Downstate - Transitional Bilingual Education	3310									
<b>Total Bilingual Education</b>		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									
<b>Total Transportation</b>		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									
<b>Total Restricted Grants-In-Aid</b>		5,900	0	0	260,000	0	0	0	0	0
<b>Total Receipts/Revenues from State Sources</b>	<b>3000</b>	1,452,618	150,000	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									
<b>Total Unrestricted Grants-In-Aid Received Directly from Fed Govt</b>		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									

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
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			
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
TITLE V										
Title V - Flexibility and Accountability	4100									
Title V - SEA Projects	4105									
Title V - Rural Education Initiative (REI)	4107									
Title V - Other (Describe & Itemize)	4199									
Total Title V		0	0		0	0				
FOOD SERVICE										
Breakfast Start-Up Expansion	4200									
National School Lunch Program	4210	70,000								
Special Milk Program	4215									
School Breakfast Program	4220	20,000								
Summer Food Service Admin/Program	4225									
Child and Adult Care Food Program	4226									
Fresh Fruit and Vegetables	4240									
Food Service - Other (Describe & Itemize)	4299									
Total Food Service		90,000				0				
TITLE I										
Title I - Low Income	4300	131,517								
Title I - Low Income - Neglected, Private	4305									
Title I - Migrant Education	4340									
Title I - Other (Describe & Itemize)	4399									
Total Title I		131,517	0		0	0				
TITLE IV										
Title IV - Student Support & Academic Enrichment Grant	4400									
Title IV - 21st Century	4421									
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	89,997								
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		89,997	0		0	0				
CTE - PERKINS										
CTE - Perkins-Title IIIIE 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									

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
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									
<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	6,374								
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	97,534	8,050							
<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b>		420,422	8,050	0	0	0	0		0	0
<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>	420,422	8,050	0	0	0	0	0	0	0
<b>TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)</b>		5,423,775	496,266	596,413	357,663	106,130	0	5,946	56,798	0
<b>TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)</b>		5,500,195								

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
<b>10 - EDUCATIONAL FUND (ED)</b>										
<b>INSTRUCTION (ED)</b>	<b>1000</b>									
Regular Programs	1100	1,560,831	358,872	500	65,000	1,500	500			1,987,203
Tuition Payment to Charter Schools	1115									0
Pre-K Programs	1125									0
Special Education Programs (Functions 1200 - 1220)	1200	478,171	120,969	0						599,140
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1250	117,309	37,253	6,397	2,500					163,459
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400									0
Interscholastic Programs	1500	19,000	2,500	1,750	5,800					29,050
Summer School Programs	1600									0
Gifted Programs	1650									0
Driver's Education Programs	1700									0
Bilingual Programs	1800									0
Tuition 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
Tuants Alternative/Opt Ed Programs Private Tuition	1922									0
Student Activity Fund Expenditures	1999						125,990			125,990
<b>Total Instruction14 (Without Student Activity Funds 1999)</b>	<b>1000</b>	<b>2,175,311</b>	<b>519,594</b>	<b>8,647</b>	<b>73,300</b>	<b>1,500</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>2,778,852</b>
<b>Total Instruction14 (With Student Activity Funds 1999)</b>	<b>1000</b>	<b>2,175,311</b>	<b>519,594</b>	<b>8,647</b>	<b>73,300</b>	<b>1,500</b>	<b>126,490</b>	<b>0</b>	<b>0</b>	<b>2,904,842</b>
<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>									
<b>Support Services - Pupil</b>	<b>2100</b>									
Attendance & Social Work Services	2110	53,987	7,548							61,535
Guidance Services	2120									0
Health Services	2130	56,124	13,013		1,300	500				70,937
Psychological Services	2140			26,000						26,000
Speech Pathology & Audiology Services	2150	63,232	7,584		0					70,816
Other Support Services - Pupils (Describe & Itemize)	2180									0
<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>173,343</b>	<b>28,145</b>	<b>26,000</b>	<b>1,300</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>229,288</b>
<b>Support Services - Instructional Staff</b>	<b>2200</b>									
Improvement of Instruction Services	2210	12,090		12,947						25,037
Educational Media Services	2220	33,000	3,828	76,300	39,794	3,000	0	61,800		217,722
Assessment & Testing	2230									0
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>45,090</b>	<b>3,828</b>	<b>89,247</b>	<b>39,794</b>	<b>3,000</b>	<b>0</b>	<b>61,800</b>	<b>0</b>	<b>242,759</b>
<b>Support Services - General Administration</b>	<b>2300</b>									
Board of Education Services	2310	1,200		117,000	3,000		3,750			124,950
Executive Administration Services	2320	174,476	44,170	1,250	100		1,300			221,296
Special Area Administration Services	2330									0
Tort Immunity Services	2360 - 2370			25,000						25,000
<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>175,676</b>	<b>44,170</b>	<b>143,250</b>	<b>3,100</b>	<b>0</b>	<b>5,050</b>	<b>0</b>	<b>0</b>	<b>371,246</b>
<b>Support Services - School Administration</b>	<b>2400</b>									
Office of the Principal Services	2410	125,219	46,022	1,100	50		3,500			175,891
Other Support Services - School Administration (Describe & Itemize)	2490									0
<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>125,219</b>	<b>46,022</b>	<b>1,100</b>	<b>50</b>	<b>0</b>	<b>3,500</b>	<b>0</b>	<b>0</b>	<b>175,891</b>
<b>Support Services - Business</b>	<b>2500</b>									
Direction of Business Support Services	2510									0
Fiscal Services	2520	52,209	12,223	35,500			50			99,982
Operation & Maintenance of Plant Services	2540									0
Pupil Transportation Services	2550									0
Food Services	2560	56,081	7,167		122,500					185,748
Internal Services	2570									0
<b>Total Support Services - Business</b>	<b>2500</b>	<b>108,290</b>	<b>19,390</b>	<b>35,500</b>	<b>122,500</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>285,730</b>
<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>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									<b>0</b>
<b>Total Support Services</b>	<b>2000</b>	<b>627,618</b>	<b>141,555</b>	<b>295,097</b>	<b>166,744</b>	<b>3,500</b>	<b>8,600</b>	<b>61,800</b>	<b>0</b>	<b>1,304,914</b>
<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>									<b>0</b>
<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			225,000						225,000
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>			<b>225,000</b>			<b>0</b>			<b>225,000</b>
Payments for Regular Programs - Tuition	4210									0
Payments for Special Education Programs - Tuition	4220						992,147			992,147
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>						<b>992,147</b>			<b>992,147</b>
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>			<b>0</b>			<b>0</b>			<b>0</b>
Payments to Other Dist & Govt Units (Out of State)	4400									0
<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>225,000</b>			<b>992,147</b>			<b>1,217,147</b>
<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

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
Total Debt Service - Interest on Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (EO)	6000									0
Total Direct Disbursements/Expenditures (without Student Activity Funds (1999)		2,802,929	661,149	528,744	240,044	5,000	1,001,247	61,800	0	5,300,913
Total Direct Disbursements/Expenditures (with Student Activity Funds (1999)		2,802,929	661,149	528,744	240,044	5,000	1,127,237	61,800	0	5,426,903
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (Without Student Activity Funds 1999)										122,862
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (With Student Activity Funds 1999)										73,292
20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
SUPPORT SERVICES (O&M)	2000									
Support Services - Pupil	2100									
Other Support Services - Pupils (Describe & Itemize)	2190									0
Support Services - Business	2500									
Direction of Business Support Services	2510									0
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Services	2540	207,416	26,858	158,500	134,250	43,000	250			570,274
Pupil Transportation Services	2550									0
Food Services	2560									0
Total Support Services - Business	2500	207,416	26,858	158,500	134,250	43,000	250	0	0	570,274
Other Support Services (Describe & Itemize)	2900									0
Total Support Services	2000	207,416	26,858	158,500	134,250	43,000	250	0	0	570,274
COMMUNITY SERVICES (O&M)	3000									0
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									0
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 (Describe & Itemize)	4190									0
Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
Payments to Other Dist & Govt Units (Out of State) 14	4400									0
Total Payments to Other Dist & Govt Unit	4000			0			0			0
DEBT SERVICE (O&M)	5000									
Debt Service - Interest on Short-Term Debt	5100									
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 (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
PROVISION FOR CONTINGENCIES (O&M)	6000									0
Total Direct Disbursements/Expenditures		207,416	26,858	158,500	134,250	43,000	250	0	0	570,274
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(74,008)
30 - DEBT SERVICE FUND (DS)										
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Programs	4110									
Payments for Special Education Programs	4120									
Other Payments to In-State Govt Units (Describe & Itemize)	4190									
Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
DEBT SERVICE (DS)	5000									
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 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						76,943			76,943
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)	5300						490,000			490,000
Debt Service Other (Describe & Itemize)	5400			750						750
Total Debt Service	5000			750			566,943			567,693
PROVISION FOR CONTINGENCIES (DS)	6000									0
Total Direct Disbursements/Expenditures				750			566,943			567,693
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										28,720
40 - TRANSPORTATION FUND (TR)										
SUPPORT SERVICES (TR)	2000									
Support Services - Pupils	2100									
Other Support Services - Pupils (Describe & Itemize)	2190									0
Support Services - Business										
Pupil Transportation Services	2550	7,871	2,389	395,220						405,480
Other Support Services (Describe & Itemize)	2900									0
Total Support Services	2000	7,871	2,389	395,220	0	0	0	0	0	405,480
COMMUNITY SERVICES (TR)	3000									0
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									0
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
Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
Total Payments to Other Dist & Govt Units	4000			0			0			0
DEBT SERVICE (TR)	5000									
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 Interest on Short-Term Debt (Describe and Itemize)	5150									0
Total Debt Service - Interest On Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									

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 - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)	5300									0
Debt Service - Other (Describe and Itemize)	5400									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (TR)	6000									0
Total Direct Disbursements/Expenditures		7,871	2,389	395,220	0	0	0	0	0	405,480
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(47,817)
50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
INSTRUCTION (MR/SS)	1000									
Regular Program	1100		30,589							30,589
Pre-K Programs	1125									0
Special Education Programs (Functions 1200-1220)	1200		1,437							1,437
Special Education Programs Pre-K	1225		32,506							32,506
Remedial and Supplemental Programs K-12	1250		7,294							7,294
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
Trauant Alternative & Optional Programs	1900									0
Total Instruction	1000		71,826							71,826
SUPPORT SERVICES (MR/SS)	2000									
Support Services - Pupil	2100									
Attendance & Social Work Services	2110		783							783
Guidance Services	2120									0
Health Services	2130		11,801							11,801
Psychological Services	2140									0
Speech Pathology & Audiology Services	2150		917							917
Other Support Services - Pupils (Describe & Itemize)	2190									0
Total Support Services - Pupil	2100		13,501							13,501
Support Services - Instructional Staff	2200									
Improvement of Instruction Services	2210									0
Educational Media Services	2220		479							479
Assessment & Testing	2230									0
Total Support Services - Instructional Staff	2200		479							479
Support Services - General Administration	2300									
Board of Education Services	2310									0
Executive Administration Services	2320		12,031							12,031
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
Educatt, Inspect, Supervisory Serv. Related to Loss Prevention or Reduction	2367									0
Reciprocal Insurance Payments	2368									0
Legal Service	2369									0
Total Support Services - General Administration	2300		12,031							12,031
Support Services - School Administration	2400									
Office of the Principal Services	2410		9,049							9,049
Other Support Services - School Administration (Describe & Itemize)	2490									0
Total Support Services - School Administration	2400		9,049							9,049
Support Services - Business	2500									
Direction of Business Support Services	2510									0
Fiscal Services	2520		10,977							10,977
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Service	2540		46,534							46,534
Pupil Transportation Services	2550		114							114
Food Services	2560		8,126							8,126
Internal Services	2570									0
Total Support Services - Business	2500		65,751							65,751
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		100,811							100,811
COMMUNITY SERVICES (MR/SS)	3000									0
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
Payments for Regular Programs	4110									
Payments for Special Education Programs	4120									
Payments for CTE Programs	4140									
Total Payments to Other Dist & Govt Units	4000		0							0
DEBT SERVICE (MR/SS)	5000									
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			172,637				0			172,637
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(66,507)
60 - CAPITAL PROJECTS (CP)										
SUPPORT SERVICES (CP)	2000									
Support Services - Business										
Facilities Acquisition & Construction Services	2530					212,700				212,700
Other Support Services (Describe & Itemize)	2900									0
Total Support Services	2000	0	0	0	0	212,700	0	0		212,700
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
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

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>PROVISION FOR CONTINGENCIES (CP)</b>	<b>6000</b>									0
Total Direct Disbursements/Expenditures		0	0	0	0	212,700	0	0		212,700
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(212,700)
<b>70 WORKING CASH FUND (WC)</b>										
<b>80 - TORT FUND (TF)</b>										
<b>INSTRUCTION (TF)</b>	<b>1000</b>									
Regular Programs	1100									0
Tuition Payment to Charter Schools	1115									0
Pre-K Programs	1125									0
Special Education Programs (Functions 1200 - 1220)	1200									0
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1250									0
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
Tuuant 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
Tuants Alternative/Opt Ed Programs Private Tuition	1922									0
<b>Total Instruction</b>	<b>1000</b>	0	0	0	0	0	0	0	0	0
<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>									
<b>Support Services - Pupil</b>	<b>2100</b>									
Attendance & Social Work Services	2110									0
Guidance Services	2120									0
Health Services	2130									0
Psychological Services	2140									0
Speech Pathology & Audiology Services	2150									0
Other Support Services - Pupils (Describe & Itemize)	2190									0
<b>Total Support Services - Pupil</b>	<b>2100</b>	0	0	0	0	0	0	0	0	0
<b>Support Services - Instructional Staff</b>	<b>2200</b>									
Improvement of Instruction Services	2210									0
Educational Media Services	2220									0
Assessment & Testing	2290									0
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	0	0	0	0	0	0	0	0	0
<b>Support Services - General Administration</b>	<b>2300</b>									
Board of Education Services	2310									0
Executive Administration Services	2320									0
Special Area Administration Services	2390									0
Claims Paid from Self Insurance Fund	2361									0
Risk Management and Claims Services Payments	2365			55,000	0	0	0	0		55,000
<b>Total Support Services - General Administration</b>	<b>2300</b>	0	0	55,000	0	0	0	0	0	55,000
<b>Support Services - School Administration</b>	<b>2400</b>									
Office of the Principal Services	2410									0
Other Support Services - School Administration (Describe & Itemize)	2490									0
<b>Total Support Services - School Administration</b>	<b>2400</b>	0	0	0	0	0	0	0	0	0
<b>Support Services - Business</b>	<b>2500</b>									
Direction of Business Support Services	2510									0
Fiscal Services	2520									0
Operation & Maintenance of Plant Services	2540									0
Pupil Transportation Services	2550									0
Food Services	2560									0
Internal Services	2570									0
<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0	0
<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>									
<b>Total Support Services</b>	<b>2000</b>	0	0	55,000	0	0	0	0	0	55,000
<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>									
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</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 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>		0				0			0
Payments for Regular Programs - Tuition	4210									0
Payments for Special Education Programs - Tuition	4220									0
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>						0			0
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>			0			0			0
<b>DEBT SERVICE (TF)</b>	<b>5000</b>									
Debt Service - Interest on Short-Term Debt										

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
Tax Anticipation Warrants	5110									0
Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (TF)	6000									0
Total Direct Disbursements/Expenditures		0	0	55,000	0	0	0	0	0	55,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,798
90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
SUPPORT SERVICES (FP&S)	2000									
Support Services - Business	2500									0
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Service	2540									0
Total Support Services - Business	2500	0	0	0	0	0	0	0		0
Other Support Services (Describe & Itemize)	2900									0
Total Support Services	2000	0	0	0	0	0	0	0		0
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
Payments to Regular Programs	4110									
Payments to Special Education Programs	4120									
Other Payments to In-State Govt Units (Describe & Itemize)	4190									
Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
DEBT SERVICE (FP&S)	5000									
Debt Service - Interest on Short-Term Debt	5100									0
Tax Anticipation Warrants	5110									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									
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
Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		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 (School Districts Only)

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	5,423,775	496,266	357,663	5,946	6,283,650
Direct Expenditures	5,300,913	570,274	405,480		6,276,667
Difference	122,862	(74,008)	(47,817)	5,946	6,983
Estimated Fund Balance - June 30, 2021	3,784,340	223,932	438,388	534,261	4,980,921

**Balanced budget, no deficit reduction plan is required.**

*A deficit reduction plan is required if the local board of education adopts (or amends) the 2020-21 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 2019-2020 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.*

*School Districts Only		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2020-2021					ESTIMATED BUDGET FY2021-2022					ESTIMATED BUDGET FY2022-2023					ESTIMATED BUDGET FY2023-2024					SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: <small>(Enter as MM/DD/YYYY)</small>				
07-016-1080-02 District Number																										
Willow Springs SD 108																										
District Name		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	FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024	
ESTIMATED BEGINNING FUND BALANCE <small>(equal prior Ending Fund Balance)</small>		(must)	3,643,478	302,940	489,205	533,315	4,968,938	3,784,340	223,932	438,388	534,261	4,980,921	3,784,340	223,932	438,388	534,261	4,980,921	3,784,340	223,932	438,388	534,261	4,980,921	4,968,938	4,980,921	4,980,921	4,980,921
RECEIPTS/REVENUES		Acct #																								
LOCAL SOURCES		1000	3,550,735	338,216	97,663	5,946	3,992,560				0					0						0	3,992,560	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	
STATE SOURCES		3000	1,452,618	150,000	260,000	0	1,862,618				0					0						0	1,862,618	0	0	0
FEDERAL SOURCES		4000	420,422	8,050	0	0	428,472				0					0						0	428,472	0	0	0
Total Receipts/Revenues			5,423,775	496,266	357,663	5,946	6,283,650	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,283,650	0	0	0
DISBURSEMENTS/EXPENDITURES		Fund #																								
INSTRUCTION		1000	2,778,852				2,778,852				0					0						0	2,778,852	0	0	0
SUPPORT SERVICES		2000	1,304,914	570,274	405,480		2,280,668				0					0						0	2,280,668	0	0	0
COMMUNITY SERVICES		3000	0	0	0	0	0				0					0						0	0	0	0	
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	1,217,147	0	0	0	1,217,147				0					0						0	1,217,147	0	0	0
DEBT SERVICES		5000	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	
Total Disbursements/Expenditures			5,300,913	570,274	405,480		6,276,667	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,276,667	0	0	0
Excess of Receipts/Revenue Over/(Under) Disbursement/Expenditures			122,862	(74,008)	(47,817)	5,946	6,983	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,983	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
OTHER USES OF FUNDS (8000)			0	5,000	3,000	5,000	13,000				0					0						0	13,000	0	0	0
TOTAL OTHER SOURCES/USES OF FUNDS			18,000	(5,000)	(3,000)	(5,000)	5,000				0					0						0	5,000	0	0	0
ESTIMATED ENDING FUND BALANCE			3,764,340	223,932	438,388	534,261	4,980,921	3,784,340	223,932	438,388	534,261	4,980,921	3,784,340	223,932	438,388	534,261	4,980,921	3,784,340	223,932	438,388	534,261	4,980,921	4,980,921	4,980,921	4,980,921	

**Deficit Reduction Plan-Background/Assumptions (School Districts Only)**

**Fiscal Year 2020-2021 through Fiscal Year 2023-2024**

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**Willow Springs SD 108**

**07-016-1080-02**

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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 (School Districts Only)

*(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 FY2021 budgeted expenditures over FY2020 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 SD 108</b>						
		RCDT Number: <b>07-016-1080-02</b>						
(Section 17-1.5 of the School Code)		Estimated Actual Expenditures, Fiscal Year 2020			Budgeted Expenditures, Fiscal Year 2021			
Description (Enter Whole Numbers Only)	Funct #	(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	217,943		217,943	221,296		0	221,296
2. Special Area Administration Services	2330			0	0		0	0
3. Other Support Services - School Administration	2490			0	0		0	0
4. Direction of Business Support Services	2510			0	0	0	0	0
5. Internal Services	2570			0	0		0	0
6. Direction of Central Support Services	2610			0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0				0
<b>8. Totals</b>		217,943	0	217,943	221,296	0	0	221,296
<b>9. Estimated Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual)</b>								2%

## REPORTING OF PUBLIC VENDOR CONTRACTS OF \$1,000 OR MORE (School Districts Only)

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)*

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## 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)

<p style="text-align: center;"><b>CHECK FOR ERRORS</b></p> <p style="text-align: center;">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.</p>	
Budget Item References	Message
Is Deficit Reduction Plan Required? (Joint Agreements do not complete a deficit reduction plan.)	<b>Congratulations! You have a balanced budget.</b>
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 23-27)?	
<b>1. Cover Page - "School District or Joint Agreement" and "CASH or ACCRUAL"</b>	
Check School District or Joint Agreement.	<b>School District</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 2020 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	<b>OK</b>
Estimated Activity Fund Beginning Fund Balance July,1 2020 (Cell C83) (Cell must have a number or zero. Do not leave blank.)	<b>OK</b>
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).	<b>OK</b>
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).	<b>OK</b>
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).	<b>OK</b>
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).	<b>OK</b>
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).	<b>OK</b>
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).	<b>OK</b>
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	<b>OK</b>
<b>3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2020, (CashSum 4, All Funds), cannot be negative.</b>	
Educational (Fund 10 - Cell C3)	<b>OK</b>
Operations & Maintenance (Fund 20 - Cell D3)	<b>OK</b>
Debt Service (Fund 30 - Cell E3)	<b>OK</b>
Transportation (Fund 40 - Cell F3)	<b>OK</b>
Municipal Retirement/Social Security (Fund 50 - Cell G3)	<b>OK</b>
Capital Projects (Fund 60 - Cell H3)	<b>OK</b>
Working Cash (Fund 70 - Cell I3)	<b>OK</b>
Tort (Fund 80 - Cell J3)	<b>OK</b>
Fire Prevention & Safety (Fund 90 - Cell K3)	<b>OK</b>
Activity Funds (Cell C23)	<b>OK</b>
<b>4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2021, (Page CashSum 4 - All Funds), cannot be negative.</b>	
Educational (Fund 10 - Cell C21)	<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 ( <b>Fund 80 - Cell J21</b> )	<b>OK</b>
Fire Prevention & Safety ( <b>Fund 90 - Cell K21</b> )	<b>OK</b>
<b>5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).</b>	
Interfund Loans Payable ( <b>Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6</b> ) must equal Interfund Loans Receivable ( <b>Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15</b> ).	<b>OK</b>
Interfund Loans Receivable ( <b>Funds 10, 20, 40 &amp; 70 - Acct 141 - Cells C7:D7, F7, I7</b> ) must equal Interfund Loans Payable ( <b>Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16</b> ).	<b>OK</b>

*End of Balancing*

***School districts are reminded that, in addition to the budget template, they are required to submit an annual EBF Spending Plan. The IWAS application for the EBF Spending Plan will open on August 1, 2020. All EBF Spending Plans are due by September 30, 2020. The budget template is envisioned to include the EBF Spending Plan by FY 2023. More information is available at [www.isbe.net/ebfspendingplan](http://www.isbe.net/ebfspendingplan). Questions not addressed there may be directed to [ebfspendingplan@isbe.net](mailto:ebfspendingplan@isbe.net).***