

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

Accounting Basis:

Cash  
 Accrual

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

**FILED**

JUN 25 2020

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

Date of Amended Budget:

06/24/20  
(MM/DD/YY)

District Name:

Brown County CU

**BROWN COUNTY CLERK  
MT. STERLING ILLINOIS**

District RCDT No:

01-005-001020

**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 Brown County CUSD #1, County of Brown,  
State of Illinois, for the Fiscal Year beginning July 1, 2019 and ending June 30, 2020.

WHEREAS the Board of Education of Brown County CUSD #1,  
County of Brown, 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 \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, 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:


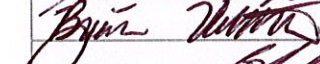

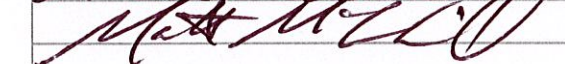
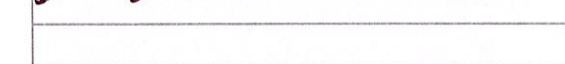
Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be beginning July 1, 2019 and ending June 30, 2020.

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

day of June, 2020 by a roll call vote of 5 Yeas, and 0 Nays, to wit: 24<sup>th</sup>

* 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.



Accounting Basis:

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

Cash  
 Accrual

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

Date of Amended Budget: 6/24/2020  
(MM/DD/YY)

District Name: Brown County CUSD #1  
District RCDT No: 01-005-0010-26

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 Brown County CUSD #1, County of Brown, State of Illinois, for the Fiscal Year beginning July 1, 2019 and ending June 30, 2020.  
WHEREAS the Board of Brown County CUSD #1 of this Board has made the same convenient to public inspection for at least thirty days prior to final action thereon AND WHEREAS a public hearing was held as to such 25 day of September, 20 19, 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:

beginning July 1, 2019 and ending June 30, 2020

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be

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 25 day of September, 20 19 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.

A	B	C	D	E	F	G	H	I	J	K	L
	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	
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.										
2	Description: Enter Whole Numbers Only										
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2019 <sup>1</sup>										
4	RECEIPTS/REVENUES										
5		3,130,870	677,316	717,993	300,342	286,198	361,308	48,734	306,232		49,863
6		0	0	0	0	0	0	0	0		0
7		2,930,148	50,000	0	283,441	0	0	0	0		0
8		673,209	0	0	0	0	0	0	0		0
9		6,734,227	727,316	717,993	583,783	286,198	361,308	48,734	306,232		49,863
10	3998										
11		6,734,227	727,316	717,993	583,783	286,198	361,308	48,734	306,232		49,863
12	DISBURSEMENTS/EXPENDITURES										
13		3,956,178				87,969					
14		2,029,533	424,492		455,278	184,368	55,980		1,008,133		61,219
15		305,044	0		0	8,458					
16		161,780	0	0	0	0	0		0		0
17		627,118	182,617	718,837	0	0	0		0		0
18		0	0	0	0	0	0		0		0
19		7,079,653	607,109	718,837	455,278	280,795	55,980		1,008,133		61,219
20	4180	0	0	0	0	0	0		0		0
21		7,079,653	607,109	718,837	455,278	280,795	55,980		1,008,133		61,219
22		(345,426)	120,207	(844)	128,505	5,403	305,328	48,734	(701,901)		(11,956)
23	OTHER SOURCES/USES OF FUNDS										
24	PERMANENT TRANSFER FROM VARIOUS FUNDS										
25	7110										
26	7110	1,154,000							1,500,000		
27	7120										
28	7130										
29	7140										
30	7150										
31	7160										
32	7170										
33	7210										
34	7220										
35	7230							2,935,572			
36	7300										
37	7400										
38	7500										
39	7600										
40	7700										
41	7800										
42	7900										
43	7990										
44		1,154,000	0	0	0	0	0	2,935,572	1,500,000		0
45											
46											

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	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	Total By Object
2	Description: Enter Whole Numbers Only											
47	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
49	Abolishment or Abatement of the Working Cash Fund <sup>16</sup>	8110							2,654,000			
50	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer from Capital Projects Fund to O&M Fund	8140										
54	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	8150										
55	Transfer of Excess Accumulated Fire Prev & Safety Bond <sup>3a</sup>	8170										
56	Taxes Pledged to Pay Principal on Capital Leases	8410										
57	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
58	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
59	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
60	Taxes Pledged to Pay Interest on Capital Leases	8510										
61	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
62	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
63	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8610										
64	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
65	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
66	Taxes Pledged to Pay Interest on Revenue Bonds	8640										
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8710										
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8720										
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8730										
70	Other Revenues Pledged to Pay Interest on Revenue Bonds	8740										
71	Taxes Transferred to Pay for Capital Projects	8810										
72	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
73	Other Revenues Pledged to Pay for Capital Projects	8830										
74	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
75	Other Revenues Pledged to Pay for Capital Projects	8850										
76	Fund Balance Transfers Pledged to Pay Principal on SBE Loans	8910										
77	Other Uses Not Classified Elsewhere	8990										
78	Total Other Uses of Funds <sup>9</sup>		0	0	0	0	0	0	2,654,000	0	0	
79	Total Other Sources/Uses of Fund		1,154,000	0	0	0	0	0	281,572	1,500,000	0	
80	ESTIMATED ENDING FUND BALANCE June 30, 2020		606,876	146,264	73,930	659,590	80,286	769,843	485,032	798,210	377,359	
81												
82												
83	SUMMARY OF EXPENDITURES (by Major Object)											
84												
85												
86	Object Name		(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
87	Salaries	100	3,990,307	101,257		324,235		0		804,311	0	5,220,110
88	Employee Benefits	200	934,712	50,700		47,051	280,795	0		162	0	1,313,420
89	Purchased Services	300	566,952	40,557	2,093	16,384		14,337		203,660	0	905,202
90	Supplies & Materials	400	460,987	202,464		63,471		9,642		0	0	736,564
91	Capital Outlay	500	114,176	0		3,095		21,246		0	0	138,517
92	Other Objects	600	972,276	209,952	716,744	62	0	0		0	0	1,899,034
93	Non-Capitalized Equipment	700	29,090	2,179		980		10,755		0	0	43,004
94	Termination Benefits	800	11,153	0		0		55,980		0	0	11,153
95	Total Expenditures		7,079,653	607,109	718,837	455,278	280,795	55,980		1,008,133	0	10,267,004



SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K	
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
1	Description: Enter Whole Numbers Only	Act #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
2	BEGINNING CASH BALANCE ON HAND July 1, 2019 <sup>7</sup>		0	26,057	74,774	531,085	74,883	464,515	154,726	1,806,232	111	388,715
3	Total Direct Receipts & Other Sources <sup>8</sup>		7,888,227	727,316	717,993	583,783	286,198	361,308	2,984,306	1,806,232	1,806,232	49,863
4	OTHER RECEIPTS											
5	Interfund Loans Payable (Loans from Other Funds)	411										
6	Interfund Loans Receivable (Repayment of Loans)	141										
7	Notes and Warrants Payable	433										
8	Other Current Assets	199										
9	Total Other Receipts		0	0	0	0	0	0	0	0	0	0
10	Total Direct Receipts, Other Sources, & Other Receipts		7,888,227	727,316	717,993	583,783	286,198	361,308	2,984,306	1,806,232	1,806,232	49,863
11	Total Amount Available		7,888,227	753,373	792,767	1,114,868	361,081	825,823	3,139,032	1,806,343	1,806,343	438,578
12	Total Direct Disbursements & Other Uses <sup>9</sup>		7,079,653	607,109	718,837	455,278	280,795	55,980	2,654,000	1,008,133	1,008,133	61,219
13	OTHER DISBURSEMENTS											
14	Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141										
15	Interfund Loans Payable (Repayment of Loans)	411										
16	Notes and Warrants Payable	433										
17	Other Current Liabilities	499										
18	Total Other Disbursements		0	0	0	0	0	0	0	0	0	0
19	Total Direct Disbursements, Other Uses, & Other Disbursements		7,079,653	607,109	718,837	455,278	280,795	55,980	2,654,000	1,008,133	1,008,133	61,219
20	ENDING CASH BALANCE ON HAND June 30, 2020 <sup>7</sup>		808,574	146,264	73,930	659,590	80,286	769,843	485,032	798,210	798,210	377,359





ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
		Acc #	(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
1											
2											
3											
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies 11 (1110-120)		1,728,051	469,579	716,693	295,842	137,528		46,964	301,972	46,963
6	Leasing Purposes Levy 12	1130	46,964								
7	Special Education Purposes Levy	1140	37,569								
8	FICA and Medicare Only Levies	1150					137,770				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		1,812,584	469,579	716,693	295,842	275,298	0	46,964	301,972	46,963
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes 13	1230	134,437				9,100				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		134,437	0	0	0	9,100	0	0	0	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321									
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									

	A	B	C	D	E	F	G	H	I	J	K
		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
1											
2	Description: Enter Whole Numbers Only										
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Our of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Our of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1800									
65	Interest on Investments	1510	3,000			4,500	1,800	4,600	1,770	1,122	2,900
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments			1,400	1,300	4,500	1,800	4,600	1,770	1,122	2,900
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	106,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	2,800								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		108,800								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	64,401								
78	Admissions - Other	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	7,325								
82	Total District/School Activity Income		71,726		0						
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	61,208								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbooks		61,208								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910									
96	Contributions and Donations from Private Sources	1920	247,909		10,512						
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years Expenditures	1950	16,064	6,833							
100	Payments of Surplus Moneys from TIF Districts	1960	32,800								
101	Directs' Education Fees	1970	2,127								
102	Proceeds from Vendors Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983						351,119			
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
106	Other Local Fees (Describe & Itemize)	1993	620,500								
107	Other Local Revenues (Describe & Itemize)	1999	19,715	188,992				5,589			
108	Total Other Revenue from Local Sources		939,115	206,337	0	0	0	356,708	0	3,138	0
109	Total Receipts/Revenues from Local Sources	1000	3,130,870	677,316	717,993	300,342	286,198	361,308	48,734	306,232	49,863
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>											
110	Flow-Through Revenue from State Sources	2100									
111	Flow-Through Revenue from Federal Sources	2200									
112	Other Flow-Through Revenue (Describe & Itemize)	2300									
113	Other Flow-Through Receipts/Revenues From One District to Another District	2000	0	0	0	0	0	0	0	0	0
114	Total Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)		2,327,676	0	0	0	0	0	0	0	0
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	2,327,676								
118	Reorganization Incentives (Accounts 3005-3021)	3005									
119	Fast Growth District Grants	3030									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		2,327,676	0	0	0	0	0	0	0	0
122	RESTRICTED GRANTS-IN-AID (3100-3900)										
<b>SPECIAL EDUCATION</b>											
123	Special Education - Private Facility Tuition	3100									
124	Special Education - Funding For Children Requiring Sp Ed Services	3105									
125	Special Education - Personnel	3110									
126	Special Education - Orphanage - Individual	3120	18,429								
127	Special Education - Orphanage - Summer Individual	3130									
128	Special Education - Summer School	3145									
129	Special Education - Other (Describe & Itemize)	3199									
130	Total Special Education		18,429	0							
<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>											
131	CTE - Technical Education - Tech Prep	3200									
132	CTE - Secondary Program Improvement (CTEI)	3220									
133	CTE - W/CECP	3225									
134	CTE - Agriculture Education	3235	13,334								
135	CTE - Instructor Practicum	3240									
136	CTE - Student Organizations	3270									
137	CTE - Other (Describe & Itemize)	3299									
138	Total Career and Technical Education		13,334	0							
<b>BILINGUAL EDUCATION</b>											
139	Bilingual Education - Downstate - TPI and TBE	3305									
140	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
141	Total Bilingual Education		0								
142	State Free Lunch & Breakfast	3350	2,068								
143	School Breakfast Initiative	3355									
144	Driver Education	3370	6,771								
145	Adult Education (from ICCA)	3410									
146	Adult Education - Other (Describe & Itemize)	3499									
147	TRANSPORTATION										
148	Transportation - Regular and Vocational	3500				211,702					
149	Transportation - Special Education	3510				52,739					
150	Transportation - Other (Describe & Itemize)	3599									
151	Total Transportation		0	0	0	264,441	0				

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Tuition Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	555,000			19,000					
159	Chicago General Education Block Grant	3766									
160	Chicago Educational Services Block Grant	3767									
161	School Safety & Educational Improvement Block Grant	3775									
162	Technology - Technology for Success	3780									
163	State Charter Schools	3815									
164	Extended Learning Opportunities - Summer Bridges	3825									
165	Infrastructure Improvements - Planning/Construction	3920									
166	School Infrastructure - Maintenance Projects	3925									
167	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	6,870		50,000						
168	Total Restricted Grants-In-Aid		602,472		50,000	283,441	0	0	0	0	0
169	Total Receipts/Revenues from State Sources	3000	2,930,148		50,000	283,441	0	0	0	0	0
170	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
171	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
172	Federal Impact Aid	4001									
173	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
174	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt.		0	0	0	0	0	0	0	0	0
175	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4045-4090)										
176	Head Start	4045									
177	Construction (Impact Aid)	4050									
178	MAGNET	4060									
179	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
180	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0	0	0	0	0	0	0	0
181	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
182	TITLE V										
183	Title V - Flexibility and Accountability	4100									
184	Title V - SEA Projects	4105									
185	Title V - Rural Education Initiative (REI)	4107									
186	Title V - Other (Describe & Itemize)	4199									
187	Total Title V		0	0	0	0	0	0	0	0	0
188	FOOD SERVICE										
189	Breakfast Start-Up Expansion	4200									
190	National School Lunch Program	4210						205,000			
191	Special Milk Program	4215									
192	School Breakfast Program	4220						22,580			
193	Summer Food Service Admin/Program	4225						76,000			
194	Child and Adult Care Food Program	4226									
195	Fresh Fruit and Vegetables	4240									
196	Food Service - Other (Describe & Itemize)	4299									
197	Total Food Service							303,580			
198	TITLE I										
199	Title I - Low Income	4300						129,365			
200	Title I - Low Income - Neglected, Private	4305									

	A	B	C	D	E	F	G	H	I	J	K
		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
1											
2	Description: Enter Whole Numbers Only										
201	Title I - Migrant Education	4340									
202	Title I - Other (Describe & Itemize)	4399	50,000								
203	Total Title I		179,365	0							
204	TITLE IV										
205	Title IV - Student Support & Academic Enrichment Grant	4400									
206	Title IV - 21st Century	4421									
207	Title IV - Other (Describe & Itemize)	4499									
208	Total Title IV		0	0							
209	FEDERAL - SPECIAL EDUCATION										
210	Federal Special Education - Preschool Flow-Through	4600	7,000								
211	Federal Special Education - Preschool Discretionary	4605									
212	Federal Special Education - IDEA Flow Through	4620	6,449								
213	Federal Special Education - IDEA Room & Board	4625									
214	Federal Special Education - IDEA Discretionary	4630									
215	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
216	Total Federal Special Education		13,449	0							
217	CTE - PERKINS										
218	CTE - Perkins-Title I/E Tech Prep	4770									
219	CTE - Other (Describe & Itemize)	4799									
220	Total CTE - Perkins		0	0							
221	Federal - Adult Education	4810									
222	ARRA - General State Aid - Education Stabilization	4850									
223	ARRA - Title I - Low Income	4851									
224	ARRA - Title I - Neglected, Private	4852									
225	ARRA - Title I - Delinquent, Private	4853									
226	ARRA - Title I - School Improvement (Part A)	4854									
227	ARRA - Title I - School Improvement (Section 1003g)	4855									
228	ARRA - IDEA - Part B - Preschool	4856									
229	ARRA - IDEA - Part B - Flow-Through	4857									
230	ARRA - Title II - Technology - Formula	4860									
231	ARRA - Title II - Technology - Competitive	4861									
232	ARRA - McKinney - Vento Homeless Education	4862									
233	ARRA - Child Nutrition Equipment Assistance	4863									
234	Impact Aid Formula Grants	4864									
235	Impact Aid Competitive Grants	4865									
236	Qualified Zone Academy Bond Tax Credits	4866									
237	Qualified School Construction Bond Credits	4867									
238	Build America Bond Tax Credits	4868									
239	Build America Bond Interest Reimbursement	4869									
240	ARRA - General State Aid - Other Government Services Stabilization	4870									
241	Other ARRA Funds - II	4871									
242	Other ARRA Funds - III	4872									
243	Other ARRA Funds - IV	4873									
244	Other ARRA Funds - V	4874									
245	ARRA - Early Childhood	4875									
246	Other ARRA Funds - VII	4876									
247	Other ARRA Funds - VIII	4877									
248	Other ARRA Funds - IX	4878									
249	Other ARRA Funds - X	4879									
250	Other ARRA Funds - Ed Job Fund Program	4880									
251	Total Stimulus Programs		0	0	0	0	0	0	0	0	0

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
		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
1											
2	Description: Enter Whole Numbers Only										
252	Race to the Top Program	4901									
253	Race to the Top - Preschool Expansion Grant	4902									
254	Title II - Instruction for English Learners & Immigrant Students	4905									
255	Title II - English Language Acquisition	4909									
256	McKinney Education for Homeless Children	4920									
257	Title II - Eisenhower - Professional Development Formula	4930									
258	Title II - Teacher Quality	4932	22,266								
259	Federal Charter Schools	4950									
260	State Assessment Grants	4981									
261	Grant for State Assessments and Related Activities	4982									
262	Medicaid Matching Funds - Administrative Outreach	4991	10,657								
263	Medicaid Matching Funds - Fee-For-Service Program	4992	25,786								
264	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	118,106								
265	Total Restricted Grants-in-Aid Received from Federal Govt. Thru the State		673,209	0	0	0	0	0	0	0	0
266	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4900	673,209	0	0	0	0	0	0	0	0
267	TOTAL DIRECT RECEIPTS/REVENUES		6,734,227	727,316	717,993	583,783	286,198	361,308	48,734	306,232	49,863

	A	B	C	D	E	F	G	H	I	J	K
	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
3	<b>10 - EDUCATIONAL FUND (ED)</b>	<b>1000</b>									
4	<b>INSTRUCTION (ED)</b>										
5	Regular Programs	1100	1,989,170	463,822	50,295	43,269	0	4,068	0	11,153	2,561,777
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	151,272	31,903	1,756	9,130					194,061
8	Special Education Programs (Functions 1200 - 1220)	1200	501,207	129,572	533	1,209		845			633,366
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	80,682	23,069	10,911	58,231					172,893
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	116,568	25,125	215	2,058		129			144,095
14	Intercollegiate Programs	1500	135,372	8,766	28,437	19,868		18,392			210,835
15	Summer School Programs	1600									0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	33,874	5,257		10		10			39,151
18	Bilingual Programs	1800									0
19	Tuant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs, Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Intercollegiate Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Tuant Alternative/ Opt Ed Programs Private Tuition	1922									0
33	Total Instruction	1000	3,008,145	687,514	92,147	133,775	0	23,444	0	11,153	3,956,178
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>									
35	<b>Support Services - Pupil</b>	<b>2100</b>									
36	Attendance & Social Work Services	2110	72,883	24,096							96,979
37	Guidance Services	2120	33,341	11,289							44,630
38	Health Services	2130	24,377	12,129	720	946					38,172
39	Psychological Services	2140									0
40	Speech Pathology & Audiology Services	2150	40,765	8,800							49,565
41	Other Support Services - Pupil (Describe & Itemize)	2190	8								8
42	Total Support Services - Pupil	2100	171,374	56,314	720	946	0	0	0	0	229,354
43	<b>Support Services - Instructional Staff</b>	<b>2200</b>									
44	Improvement of Instruction Services	2210	23,942	16,164	112,763	1,879		1,490			152,869
45	Educational Media Services	2220									3,369
46	Assessment & Testing	2230									0
47	Total Support Services - Instructional Staff	2200	23,942	16,164	112,763	1,879	0	1,490	0	0	156,238
48	<b>Support Services - General Administration</b>	<b>2300</b>									
49	Board of Education Services	2310	29,388	5,679	34,402	4,913		35,225			109,607
50	Executive Administration Services	2320	84,625	29,409	1,952			1,240			117,226
51	Special Area Administration Services	2330									0
52	For Immunity Services	2360									0
53	Total Support Services - General Administration	2300	114,013	35,088	36,354	4,913	0	36,465	0	0	226,833
54	<b>Support Services - School Administration</b>	<b>2400</b>									
55	Office of the Principal Services	2410	339,692	63,188	15,552	20,758		8,807			447,997
56	Other Support Services - School Administration (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	339,692	63,188	15,552	20,758	0	8,807	0	0	447,997

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2	Support Services - Business	2500									
58	Direction of Business Support Services	2510									0
59	Fiscal Services	2520	59,289	75	347						59,711
60	Operation & Maintenance of Plant Services	2540				4,150	2,894				7,044
61	Pupil Transportation Services	2550									0
62	Food Services	2560	135,171	38,205	7,631	233,661		1,467			416,135
63	Internal Services	2570									0
64	Total Support Services - Business	2500	194,460	38,280	7,978	237,811	2,894	1,467	0	0	482,890
65	Support Services - Central	2600									
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620									0
68	Information Services	2630									0
69	Staff Services	2640									0
70	Data Processing Services	2660	25,811	7,157	156,865	44,311	113,282	111,705	29,090		486,221
71	Total Support Services - Central	2600	25,811	7,157	156,865	44,311	113,282	111,705	29,090	0	486,221
72	Other Support Services (Describe & Itemize)	2900									0
73	Total Support Services	2000	869,292	216,191	330,232	310,618	114,176	159,934	29,090	0	2,029,533
74	COMMUNITY SERVICES (ED)	3000									305,044
75	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000	112,870	31,007	144,573	16,594					
76	Payments for Regular Programs	4110									0
77	Payments for Special Education Programs	4120						159,086			159,086
78	Payments for Adult/Continuing Education Programs	4130									0
79	Payments for CTE Programs	4140									0
80	Payments for Community College Programs	4170									0
81	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
82	Total Payments to Other Dist & Govt Units (In-State)	4100			0			159,086			159,086
83	Payments for Regular Programs - Tuition	4210									0
84	Payments for Special Education Programs - Tuition	4220									0
85	Payments for Adult/Continuing Education Programs - Tuition	4230									0
86	Payments for CTE Programs - Tuition	4240									0
87	Payments for Community College Programs - Tuition	4270									0
88	Other Payments to In-State Govt Units (Describe & Itemize)	4290						2,694			2,694
89	Total Payments to Other Dist & Govt Units (In State)	4200						2,694			2,694
90	Payments for Regular Programs - Transfers	4310									0
91	Payments for Special Education Programs - Transfers	4320									0
92	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
93	Payments for CTE Programs - Transfers	4340									0
94	Payments for Community College Program - Transfers	4370									0
95	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4380									0
96	Total Payments to Other Dist & Govt Units (Out of State)	4390			0			0			0
97	Payments to Other Dist & Govt Units (Out of State)	4400			0			161,780			161,780
98	Total Payments to Other Dist & Govt Units	5000			0			161,780			161,780
99	DEBT SERVICE (ED)	5100									
100	Debt Service - Interest on Short-Term Debt	5110						625,000			625,000
101	Tax Anticipation Warrants	5120									0
102	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
103	State Aid Anticipation Certificates	5140						2,118			2,118
104	Other Interest on Short-Term Debt (Describe & Itemize)	5150						627,118			627,118
105	Total Debt Service - Interest on Short-Term Debt	5200						627,118			627,118
106	Debt Service - Interest on Long-Term Debt	5200									0
107	Total Debt Service	5000						627,118			627,118



	A	B	C	D	E	F	G	H	I	J	K	
	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	PROVISION FOR CONTINGENCIES (ED)	6000									0	
113	Total Direct Disbursements/Expenditures		3,990,307	934,712	566,952	460,987	114,176	972,276	29,090	11,153	7,079,653	
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(345,426)	
117	<b>20 - OPERATIONS AND MAINTENANCE FUND (O&amp;M)</b>											
118	SUPPORT SERVICES (O&M)	2000										
119	Support Services - Pupil	2100										
120	Other Support Services - Pupil (Describe & Itemize)	2190										
121	Support Services - Business	2500										
122	Direction of Business Support Services	2510										
123	Facilities Acquisition & Construction Services	2530										
124	Operation & Maintenance of Plant Services	2540	101,257	50,700	40,557	202,464		27,335	2,179		424,492	
125	Pupil Transportation Services	2550										
126	Food Services	2560										
127	Total Support Services - Business	2500	101,257	50,700	40,557	202,464	0	27,335	2,179	0	424,492	
128	Other Support Services (Describe & Itemize)	2900										
129	Total Support Services	2000	101,257	50,700	40,557	202,464	0	27,335	2,179	0	424,492	
130	COMMUNITY SERVICES (O&M)	3000										
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
132	Payments to Other Dist & Govt Units (In-State)	4100										
133	Payments for Regular Programs	4110										
134	Payments for Special Education Programs	4120										
135	Payments for CTE Program	4140										
136	Other Payments to In-State Govt Units (Describe & Itemize)	4190										
137	Total Payments to Other Dist & Govt Units (In-State)	4100										
138	Payments to Other Dist & Govt Units (Out of State)	4400										
139	Total Payments to Other Dist & Govt Unit	4000										
140	DEBT SERVICE (O&M)	5000										
141	Debt Service - Interest on Short-Term Debt	5100										
142	Tax Anticipation Warrants	5110						182,000			182,000	
143	Tax Anticipation Notes	5120										
144	Corporate Personal Prop Rep: Tax Anticipated Notes	5130										
145	State Aid Anticipation Certificates	5140										
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150						617			617	
147	Total Debt Service - Interest on Short-Term Debt	5100						182,617			182,617	
148	Debt Service - Interest on Long-Term Debt	5200										
149	Total Debt Service	5000						182,617			182,617	
150	PROVISION FOR CONTINGENCIES (O&M)	6000										
151	Total Direct Disbursements/Expenditures		101,257	50,700	40,557	202,464	0	209,952	2,179	0	607,109	
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										120,207	
153	<b>30 - DEBT SERVICE FUND (DS)</b>											
154	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
155	Payments to Other Dist & Govt Units (In-State)	4100										
156	Payments for Regular Programs	4110										
157	Payments for Special Education Programs	4120										
158	Other Payments to In-State Govt Units (Describe & Itemize)	4190										
159	Total Payments to Other Dist & Govt Units (In-State)	4000										
160	DEBT SERVICE (DS)	5000										
161	Debt Service - Interest on Short-Term Debt	5100										
162	Tax Anticipation Warrants	5110										
163	Tax Anticipation Notes	5120										
164												

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
165	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
166	State Aid Anticipation Certificates	5140									0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
168	Total Debt Service - Interest on Short-Term Debt	5100									0
169	Debt Service - Interest on Long-Term Debt	5200						219,044			219,044
170	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						497,700			497,700
171	Debt Service Other (Describe & Itemize)	5400			2,093			716,744			2,093
172	Total Debt Service	5000			2,093			716,744			718,837
173	PROVISION FOR CONTINGENCIES (DS)	6000									0
174	Total Direct Disbursements/Expenditures				2,093			716,744			718,837
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(844)
176											
177	40 - TRANSPORTATION FUND (TR)										
178	SUPPORT SERVICES (TR)	2000									
179	Support Services - Pupils	2100									
180	Other Support Services - Pupils (Describe & Itemize)	2190	4,920	1,679							6,599
181	Support Services - Business										
182	Pupil Transportation Services	2550	319,315	45,372	16,384	63,471	3,095	62	980		448,679
183	Other Support Services (Describe & Itemize)	2900									0
184	Total Support Services	2000	324,235	47,051	16,384	63,471	3,095	62	980	0	455,278
185	COMMUNITY SERVICES (TR)	3000									0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
187	Payments to Other Dist & Govt Units (In-State)	4100									0
188	Payments for Regular Program	4110									0
189	Payments for Special Education Programs	4120									0
190	Payments for Adult/Continuing Education Programs	4130									0
191	Payments for CTE Programs	4140									0
192	Payments for Community College Programs	4170									0
193	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
194	Total Payments to Other Dist & Govt Units (Out-of-State)	4100			0			0			0
195	Payments to Other Dist & Govt Units (Describe & Itemize)	4400									0
196	Total Payments to Other Dist & Govt Units	4000			0			0			0
197	DEBT SERVICE (TR)	5000									
198	Debt Service - Interest on Short-Term Debt	5100									0
199	Tax Anticipation Warrants	5110						0			0
200	Tax Anticipation Notes	5120									0
201	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
202	State Aid Anticipation Certificates	5140									0
203	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
204	Total Debt Service - Interest on Short-Term Debt	5100						0			0
205	Debt Service - Interest on Long-Term Debt	5200									0
206	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0
207	Debt Service - Other (Describe and Itemize)	5400									0
208	Total Debt Service	5000						0			0
209	PROVISION FOR CONTINGENCIES (TR)	6000									0
210	Total Direct Disbursements/Expenditures		324,235	47,051	16,384	63,471	3,095	62	980	0	455,278
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										128,505
212											

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func#	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)
2	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
213	INSTRUCTION (MR/SS)	1000									
214	Regular Program	1100		28,395							28,395
215	Pre-K Programs	1125		5,191							5,191
216	Special Education Programs (Functions 1200-1220)	1200		45,580							45,580
217	Special Education Programs Pre-K	1225									
218	Special Education Programs K-12	1250		1,137							1,137
219	Remedial and Supplemental Programs K-12	1275									
220	Remedial and Supplemental Programs Pre-K	1300									
221	Adult/Continuing Education Programs	1400									
222	CTE Programs	1500		1,681							1,681
223	Intercollegiate Programs	1600		5,499							5,499
224	Summer School Programs	1650									
225	Gifted Programs	1700		486							486
226	Driver's Education Programs	1800									
227	Bilingual Programs	1900									
228	Truant Alternative & Optional Programs	1900									
229	Total Instruction	1000		87,969							87,969
230	SUPPORT SERVICES (MR/SS)	2000									
231	Support Services - Pupil	2100									
232	Attendance & Social Work Services	2110		1,057							1,057
233	Guidance Services	2120		474							474
234	Health Services	2130		1,118							1,118
235	Psychological Services	2140									
236	Speech Pathology & Audiology Services	2150		699							699
237	Other Support Services - Pupil (Describe & Itemize)	2190									
238	Total Support Services - Pupil	2100		3,348							3,348
239	Support Services - Instructional Staff	2200									
240	Improvement of Instruction Services	2210		234							234
241	Educational Media Services	2220									
242	Assessment & Testing	2230									
243	Total Support Services - Instructional Staff	2200		234							234
244	Support Services - General Administration	2300									
245	Board of Education Services	2310		9,295							9,295
246	Executive Administration Services	2320		1,277							1,277
247	Special Area Administrative Services	2330									
248	Claims Paid from Self Insurance Fund	2361									
249	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									
250	Unemployment Insurance Payments	2363									
251	Insurance Payments (regular or self-insurance)	2364									
252	Risk Management and Claims Services Payments	2365									
253	Judgment and Settlements	2366									
254	Educational Inspector, Supervisory, Serv. Related to Loss Prevention or Reduction	2367		4,469							4,469
255	Reciprocal Insurance Payments	2368									
256	Legal Service	2369									
257	Total Support Services - General Administration	2300		15,041							15,041
258	Support Services - School Administration	2400									
259	Office of the Principal Services	2410		21,933							21,933
260	Other Support Services - School Administration (Describe & Itemize)	2450									
261	Total Support Services - School Administration	2400		21,933							21,933
262	Support Services - Business	2500									
263	Direction of Business Support Services	2510									
264	Fiscal Services	2520		14,198							14,198
265	Facilities Acquisition & Construction Services	2530									
266	Operation & Maintenance of Plant Service	2540		62,859							62,859
267	Pupil Transportation Services	2550		14,233							14,233
268	Food Services	2560		28,295							28,295
269	Internal Services	2570									
270	Total Support Services - Business	2500		119,585							119,585

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	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
271	Support Services - Central	2600									0
272	Direction of Central Support Services	2610									0
273	Planning, Research, Development & Evaluation Services	2620									0
274	Information Services	2630									0
275	Staff Services	2640									0
276	Data Processing Services	2660		24,227							24,227
277	Total Support Services - Central	2600		24,227							24,227
278	Other Support Services (Describe & Itemize)	2900									0
279	Total Support Services	2000		184,368							184,368
280	COMMUNITY SERVICES (MR/SS)	3000		8,458							8,458
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									0
282	Payments for Regular Programs	4110									0
283	Payments for Special Education Programs	4120									0
284	Payments for CTE Programs	4140									0
285	Total Payments to Other Dist & Govt Units	4000		0							0
286	DEBT SERVICE (MR/SS)	5000									0
287	Debt Service - Interest on Short-Term Debt	5100									0
288	Tax Anticipation Warrants	5110									0
289	Tax Anticipation Notes	5120									0
290	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
291	State Aid Anticipation Certificates	5140									0
292	Other (Describe & Itemize)	5150									0
293	Total Debt Service	5000									0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
295	Total Direct Disbursements/Expenditures			280,795							280,795
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										5,403
297											
298	60 - CAPITAL PROJECTS (CP)										
299	SUPPORT SERVICES (CP)	2000									
300	Support Services - Business	2330									0
301	Facilities Acquisition & Construction Services	2330			14,337	9,642	21,246				55,980
302	Other Support Services (Describe & Itemize)	2900									0
303	Total Support Services	2000		0	14,337	9,642	21,246				55,980
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									0
305	Payments to Other Dist & Govt Units (In-State)	4100									0
306	Payments to Regular Programs	4110									0
307	Payment for Special Education Programs	4120									0
308	Payment for CTE Programs	4140									0
309	Payments to Other Govt Units (In-State) (Describe & Itemize)	4190									0
310	Total Payments to Other Districts & Govt Units	4000			0						0
311	PROVISION FOR CONTINGENCIES (CP)	6000									0
312	Total Direct Disbursements/Expenditures			0	14,337	9,642	21,246				55,980
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										305,328
314											
315	70 WORKING CASH FUND (WC)										
316											
317	80 - TORT FUND (TF)										
318	SUPPORT SERVICES - GENERAL ADMINISTRATION	2000									
319	Claims Paid from Self Insurance Fund	2361									0
320	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			63,768						63,768
321	Unemployment Insurance Payments	2363									0
322	Insurance Payments (Regular or Self-Insurance)	2364			78,406						78,406
323	Risk Management and Claims Services Payments	2365			780						780
324	Judgment and Settlements	2366									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
325	Educational, Inspector, Supervisory Serv Related to Loss Prevention or Reduction	2357	804,311	162	60,705						865,179
326	Reciprocal Insurance Payments	2358									0
327	Legal Service	2359									0
328	Property Insurance (Building & Grounds)	2371									0
329	Vehicle Insurance (Transportation)	2372									0
330	Total Support Services - General Administration	2000	804,311	162	203,660	0	0	0	0	0	1,008,133
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									0
332	Payments for Regular Programs	4110									0
333	Payments for Special Education Programs	4120									0
334	Total Payments to Other Dist & Govt Units	4000									0
335	DEBT SERVICE (TF)	5000									0
336	Debt Service - Interest on Short-Term Debt										0
337	Tax Anticipation Warrants	5110									0
338	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
339	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
340	Total Debt Service	5000									0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000									0
342	Total Direct Disbursements/Expenditures		804,311	162	203,660	0	0	0	0	0	1,008,133
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(791,901)
344											
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
346	SUPPORT SERVICES (FP&S)	2000									
347	Support Services - Business	2500									
348	Facilities Acquisition & Construction Services	2530			61,219						61,219
349	Operation & Maintenance of Plant Service	2540			61,219						0
350	Total Support Services - Business	2500	0	0	61,219	0	0	0	0	0	61,219
351	Other Support Services (Describe & Itemize)	2900									0
352	Total Support Services	2000	0	0	61,219	0	0	0	0	0	61,219
353	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
354	Payments to Regular Programs	4110									0
355	Payments to Special Education Programs	4120									0
356	Other Payments to In-State Govt Units (Describe & Itemize)	4150									0
357	Total Payments to Other Districts & Govt Units (FP&S)	4000									0
358	DEBT SERVICE (FP&S)	5000									
359	Debt Service - Interest on Short-Term Debt	5100									0
360	Tax Anticipation Warrants	5110									0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
362	Total Debt Service - Interest on Short-Term Debt	5100									0
363	Debt Service - Interest on Long-Term Debt	5200									0
364	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0
365	Total Debt Service	5000									0
366	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
367	Total Direct Disbursements/Expenditures		0	0	61,219	0	0	0	0	0	61,219
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(11,356)

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

	A	B	C	D	E	F
<b>DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only</b>						
1	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
2	Direct Revenues	6,734,227	727,316	583,783	48,734	8,094,060
3	Direct Expenditures	7,079,653	607,109	455,278		8,142,040
4	Difference	(345,426)	120,207	128,505	48,734	(47,980)
5	Estimated Fund Balance - June 30, 2020	606,876	146,264	659,590	485,032	1,897,762
6	<b>Unbalanced budget, however, a deficit reduction plan is not required at this time.</b>					
7	<p>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).</p>					
8	<p><b>Note:</b> 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.</p>					
10	<p>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.</p>					
12	<p>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</p>					
13						

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

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DEFICIT REDUCTION PLAN  
ESTIMATED BUDGET  
FY2019-2020



ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

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ESTIMATED BUDGET  
FY2020-2021

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

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3	<b>ESTIMATED BUDGET FY2021-2022</b>						
4	<b>01-005-0010-26</b>						
	<i>District Number</i>						
5	<b>Brown County CUSD #1</b>						
	<i>District Name</i>						
6	<b>ESTIMATED BEGINNING FUND BALANCE</b>						
7	<i>(must equal prior Ending Fund Balance)</i>						
8	RECEIPTS/REVENUES	Acct #	1,213,565	351,154	939,004	(563,319)	1,940,404
9	LOCAL SOURCES	1000	2,673,877	557,660	542,160	55,166	3,828,863
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0
11	STATE SOURCES	3000	2,972,185	0	259,833	0	3,232,018
12	FEDERAL SOURCES	4000	482,750	0	0	0	482,750
13	Total Receipts/Revenues		6,128,812	557,660	801,993	55,166	7,543,631
14	<b>DISBURSEMENTS/EXPENDITURES</b>						
15	INSTRUCTION	1000	3,792,124				3,792,124
16	SUPPORT SERVICES	2000	2,063,306	470,862	240,814		2,774,982
17	COMMUNITY SERVICES	3000	332,636	0	0		332,636
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	154,892	0	0		154,892
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		6,342,958	470,862	240,814		7,054,634
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>						
23	OTHER SOURCES/USES OF FUNDS		(214,146)	86,798	561,179	55,166	488,997
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		999,419	437,952	1,500,183	(508,153)	2,429,401

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

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ESTIMATED BUDGET  
FY2022-2023

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

	A	B	W	X	Y	Z
1	<p style="text-align: center;"><b>SUMMARY</b> <b>BUDGET ADDENDUM - DEFICIT REDUCTION PLAN</b> <b>ESTIMATED BUDGET</b></p> <p style="text-align: center;"><i>Date of Adoption:</i> _____ <i>(Enter as MM/DD/YY)</i></p>					
2						
3						
4						
5	Brown County CUSD #1					
6	District Name					
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		FY2019-2020	FY2020-2021	FY2021-2022	FY2022-2023
8	RECEIPTS/REVENUES	Acct #	510,170	1,897,762	1,940,404	2,429,401
9	LOCAL SOURCES	1000	4,157,262	3,637,112	3,828,863	4,065,412
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	3,263,589	3,200,018	3,232,018	3,264,338
12	FEDERAL SOURCES	4000	673,209	477,970	482,750	487,577
13	Total Receipts/Revenues		8,094,060	7,315,100	7,543,631	7,817,327
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	3,956,178	4,000,678	3,792,124	4,008,918
16	SUPPORT SERVICES	2000	2,909,303	2,798,452	2,774,982	2,858,230
17	COMMUNITY SERVICES	3000	305,044	322,948	332,636	342,615
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	161,780	150,380	154,892	159,538
19	DEBT SERVICES	5000	809,735	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		8,142,040	7,272,458	7,054,634	7,369,301
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(47,980)	42,642	488,997	448,026
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		4,089,572	1,100,000	0	0
25	OTHER USES OF FUNDS (8000)		2,654,000	1,100,000	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		1,435,572	0	0	0
27	ESTIMATED ENDING FUND BALANCE		1,897,762	1,940,404	2,429,401	2,877,427

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

**Brown County CUSD #1      01-005-0010-26**

*Please complete the following schedule and include a brief description to identify any areas of the budget that will be impacted from one year to the next. If the deficit reduction plan relies upon new local revenues, identify contingencies for further budget reductions which will be enacted in the event those new revenues are not available.*

**Background and Narrative of Budget Reductions:** The root cause of the deficit budget is two-fold which include expenses beyond the level of revenue available, and additionally, fund balances carried over from previous years have been decreasing due to the fact that the district has been under utilizing the TORT fund and IMRF/SS Funds causing the reduced levels of revenue. Expenses are being reviewed to determine areas of cuts that can occur for the FY20 - 23. Personnel is the highest expenditure of the district, however, it is very difficult to cut personnel in the middle of the school year, so that will be a serious review that takes place by Administration and BOE in preparation for the FY 21 and 22 school years. All other current expenses are being closely watched and reviewed for efficiency and potential savings.

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

Assumptions include the following for the next three years: EAV will continue to increase 5-7% per year, costs will increase an overall average of 3% per year and revenues outside of local property tax will increase on average of 1% per year.

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

Estimated New Tier Funding was utilized to meet the needs of the district's most fragile students' health needs. There has been a marked increase in the health needs of students precipitating the need for a full-time school nurse which was hired in FY19 and will continue to be a position within the district.

**- Equal Assessed Valuation and Tax Rates:**

The EAV in Brown County has been increasing every year during the past five to seven years. With that in mind, it has been a goal to maintain the total property tax rate as low as possible with the following rates: 2012=\$5.18; 2013=\$4.87; 2014=\$4.45; 2015=\$4.36; 2016=\$4.83; 2017=\$4.12 and 2018=\$3.95. With the need for better utilization of the TORT, IMRF and SS funds levy, plus the need for increased repairs to the aging facilities, it is expected that the rate set this year (2019) and forward will be higher to compensate for the growing needs of the district.

**- Employee Salaries and Benefits:**

Employee salaries and benefits are the the biggest portion of the overall expenditures of any school district including Brown County School District. The collective bargaining agreement for the teachers and professional staff is a three-year contract ending in 2021 and the collective bargaining agreement for the non-certified paraprofessional, secretaries, bus drivers, custodians and cooks is a five year contract ending in 2023. Salaries and benefits for BC staff is competitive for the west-central area and provide various benefits to entice educators to be employed by the BC CUSD during this current environment of extreme educator shortage nation-wide.

**- Short and Long Term Borrowing:**

Brown County property taxes have not historically been received by the school district until mid October leaving the district to only have carry-over funds to utilize for all expenditures until State funds begin to flow or the property tax revenue is received. Therefore, as the fund balances have been declining over the past five years due to under utilizing the TORT, IMRF and SS levy revenue potentials and growing expenditures, it has become more difficult for the district to be able to maintain a healthy financial perspective in the leanest of times. Therefore, it has become necessary for the district and BOE to issue tax anticipation warrants for the short term of August 30 to November 1 to cover the lack in resources. Additionally the district will be utilizing the option of working cash bonds during the FY20 to offset the underutilization of the TORT, IMRF and SS levy for the FY 20 and FY 21 for the purposes of adequate revenue. Long-term borrowing is expected to be pursued for the purposes of renovation of the aging facilities in the upcoming future.

**- Educational Impact:**

Brown County Elementary and High School are each considered by ISBE to be commendable schools. The BC Middle School is designated as "underperforming" and is utilizing the IL-Empower funds and assistance to increase effectiveness of the teaching and learning.

**- Other Assumptions:**

**- Has the district considered shared services or outsourcing (Ex: Transportation, Insurance) If yes please explain:**

Various options of outsourcing has been discussed including outsourcing for substitutes, food service and transportation services without any local desire to pursue.

## 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: \_\_\_\_\_

Brown County CUSD #1

RCDT Number: \_\_\_\_\_

01-005-0010-26

(Section 17-1.5 of the School Code)

Description (Enter Whole Numbers Only)	Funct #	Estimated Actual Expenditures, Fiscal Year 2019		Budgeted Expenditures, Fiscal Year 2020	
		Educational Fund (10)	Operations & Maintenance Fund (20)	Educational Fund (10)	Operations & Maintenance Fund (20)
		Total	Total	Total	Total
1 Executive Administration Services	2320	0	0	117,226	0
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
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	0	0
<b>8 Totals</b>		0	0	117,226	0
<b>9 Estimated Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)</b>					Enter Actual Data!





## 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.
- 3<sup>a</sup> 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)

<b>CHECK FOR ERRORS</b>	
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>	Deficit reduction plan is not required.
<b>If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?</b>	
Check one type of Accounting Basis used on the Cover sheet.	CASH
Estimated Beginning Fund Balance July,1 2019 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
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*