

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

☒ Cash
☐ Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2015 - June 30, 2016

Unbalanced budget, a deficit reduction plan must be adopted and submitted concurrently with this budget. This deficit reduction plan must result in a balanced budget by the last year of the attached plan, as adopted by the local board of education. (Tab: Deficit BudgetSum Calc 20)

Date of Amended Budget:

(MM/DD/YY)

District Name:

Geneseo CUSD #228

District RCDT No:

28-037-2280-26

If your FY15 AFR states that you need to do a deficit reduction plan and your FY16 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Geneseo CUSD #228, County of Henry,
State of Illinois, for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016.

WHEREAS the Board of Education of Geneseo CUSD #228,
County of Henry, 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 10th day of September, 2015,
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, 2015 and ending June 30, 2016.

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 10th
day of September, 2015 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 in conformity with Section 17-1 of the School Code.

- (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: <https://sec1.isbe.net/attachmgr/default.aspx>. The electronic version does not require member signatures.

ISBE 50-36 SB2016 Updated 5/13/15
Geneseo CUSD #228
28-037-2280-26

	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.		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2015 ¹		4,201,936	2,618,700	1,648,973	1,738,139	489,020	1,153,506	1,714,681	494,720	548,994	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	9,761,545	1,664,600	1,602,000	669,800	807,430	902,000	168,000	431,510	66,000	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
7	STATE SOURCES	3000	5,162,325	0	0	980,000	0	0	0	0	0	
8	FEDERAL SOURCES	4000	616,000	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		15,539,870	1,664,600	1,602,000	1,649,800	807,430	902,000	168,000	431,510	66,000	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	3,750,000									
11	Total Receipts/Revenues		19,289,870	1,664,600	1,602,000	1,649,800	807,430	902,000	168,000	431,510	66,000	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	11,278,745				194,655					
14	SUPPORT SERVICES	2000	5,814,953	2,329,495		1,949,800	492,360	5,555,000		633,000	390,000	
15	COMMUNITY SERVICES	3000	202,316	0		0	18,925					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	962,500	0	0	0	33,200	0			0	
17	DEBT SERVICES	5000	0	0	3,036,479	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	100,000		0	0	
19	Total Direct Disbursements/Expenditures ⁹		18,258,514	2,329,495	3,036,479	1,949,800	739,140	5,655,000		633,000	390,000	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	3,750,000	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		22,008,514	2,329,495	3,036,479	1,949,800	739,140	5,655,000		633,000	390,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(2,718,644)	(664,895)	(1,434,479)	(300,000)	68,290	(4,753,000)	168,000	(201,490)	(324,000)	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110	2,000,000									
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210			826,228			27,667,008	2,000,000		7,585,000	
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230						100,000				
38	Sale or Compensation for Fixed Assets ⁵	7300	500	280,000								
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990			798,668							
46	Total Other Sources of Funds ⁸		2,000,500	280,000	1,624,896	0	0	27,767,008	2,000,000	0	7,585,000	

	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.		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							2,000,000			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and	8170										
57	Int Proceeds to Debt Service Fund	8410										
58	Taxes Pledged to Pay Principal on Capital Leases	8420										
59	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8430										
60	Other Revenues Pledged to Pay Principal on Capital Leases	8440										
61	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8510										
62	Taxes Pledged to Pay Interest on Capital Leases	8520										
63	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8530										
64	Other Revenues Pledged to Pay Interest on Capital Leases	8540										
65	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8610										
66	Taxes Pledged to Pay Principal on Revenue Bonds	8620										
67	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8630										
68	Other Revenues Pledged to Pay Principal on Revenue Bonds	8640										
69	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8710										
70	Taxes Pledged to Pay Interest on Revenue Bonds	8720										
71	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8730										
72	Other Revenues Pledged to Pay Interest on Revenue Bonds	8740										
73	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8810										
74	Taxes Transferred to Pay for Capital Projects	8820										
75	Grants/Reimbursements Pledged to Pay for Capital Projects	8830										
76	Other Revenues Pledged to Pay for Capital Projects	8840										
77	Fund Balance Transfers Pledged to Pay for Capital Projects	8910										
78	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8990										
79	Other Uses Not Classified Elsewhere							798,668				
80	Total Other Uses of Funds ⁹		0	0	0	0	0	798,668	2,000,000	0	0	
81	Total Other Sources/Uses of Fund		2,000,500	280,000	1,624,896	0	0	26,968,340	0	0	7,585,000	
82	ESTIMATED ENDING FUND BALANCE June 30, 2016		3,483,792	2,233,805	1,839,390	1,438,139	557,310	23,368,846	1,882,681	293,230	7,809,994	
83	SUMMARY OF EXPENDITURES (by Major Object)											
84												
85	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
86	Object Name											
87	Salaries	100	11,930,205	850,500		7,000		0		6,000	0	12,793,705
88	Employee Benefits	200	2,021,001	107,595		0	739,140	0		0	0	2,867,736
89	Purchased Services	300	971,790	401,000	0	1,707,000		1,435,000		592,000	390,000	5,496,790
90	Supplies & Materials	400	1,592,818	833,900		225,800		100,000		0	0	2,752,518
91	Capital Outlay	500	86,800	101,500		0		4,020,000		0	0	4,208,300
92	Other Objects	600	1,247,900	0	3,036,479	10,000	0	100,000		0	0	4,394,379
93	Non-Capitalized Equipment	700	408,000	35,000		0		0		35,000	0	478,000
94	Termination Benefits	800	0	0		0						0
95	Total Expenditures		18,258,514	2,329,495	3,036,479	1,949,800	739,140	5,655,000		633,000	390,000	32,991,428

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2015 ⁷		4,257,395	2,618,700	1,648,973	1,738,139	489,020	1,153,506	1,714,681	494,720	548,994
4	Total Direct Receipts & Other Sources ⁸		17,540,370	1,944,600	3,226,896	1,649,800	807,430	28,669,008	2,168,000	431,510	7,651,000
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		17,540,370	1,944,600	3,226,896	1,649,800	807,430	28,669,008	2,168,000	431,510	7,651,000
12	Total Amount Available		21,797,765	4,563,300	4,875,869	3,387,939	1,296,450	29,822,514	3,882,681	926,230	8,199,994
13	Total Direct Disbursements & Other Uses ⁹		18,258,514	2,329,495	3,036,479	1,949,800	739,140	6,453,668	2,000,000	633,000	390,000
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		18,258,514	2,329,495	3,036,479	1,949,800	739,140	6,453,668	2,000,000	633,000	390,000
21	ENDING CASH BALANCE ON HAND June 30, 2016 ⁷		3,539,251	2,233,805	1,839,390	1,438,139	557,310	23,368,846	1,882,681	293,230	7,809,994

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	7,764,750	1,643,400	1,600,000	662,000	365,000		160,000	430,000	65,000
6	Leasing Purposes Levy ¹²	1130	40,000								
7	Special Education Purposes Levy	1140	131,950								
8	FICA and Medicare Only Levies	1150					410,000				
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		7,936,700	1,643,400	1,600,000	662,000	775,000	0	160,000	430,000	65,000
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	471,975				31,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		471,975	0	0	0	31,000	0	0	0	0
19	TUITION										
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	8,120								
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		8,120								
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				1,900					
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					1,900					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	9,135	6,200	2,000	5,900	1,030	2,000	8,000	1,510	1,000
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		9,135	6,200	2,000	5,900	1,030	2,000	8,000	1,510	1,000

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	700,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614	32,480								
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690	1,218								
75	Total Food Service		733,698								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	64,960								
78	Admissions - Other	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	106,575								
82	Total District/School Activity Income		171,535	0							
83	TEXTBOOK Income										
84	Rentals - Regular Textbooks	1811	158,340								
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	260								
92	Other (Describe & Itemize)	1890									
93	Total Textbooks		158,600								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		15,000							
96	Contributions and Donations from Private Sources	1920	63,945								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	20,300								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	2,537								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983						900,000			
104	Payment from Other Districts	1991					400				
105	Sale of Vocational Projects	1992	185,000								
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999									
108	Total Other Revenue from Local Sources		271,782	15,000	0	0	400	900,000	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	9,761,545	1,664,600	1,602,000	669,800	807,430	902,000	168,000	431,510	66,000

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-B.05)	3001	4,355,850								
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		4,355,850	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100									
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	375,000								
126	Special Education - Personnel	3110	213,000								
127	Special Education - Orphanage - Individual	3120	8,000								
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		596,000	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	48,000								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235	970								
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		48,970	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		0				0				
145	State Free Lunch & Breakfast	3360	3,395								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	27,160								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500				800,000					
152	Transportation - Special Education	3510				180,000					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		980,000	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	130,950								
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
172	Total Restricted Grants-In-Aid		806,475	0	0	980,000	0	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	5,162,325	0	0	980,000	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
186	TITLE VI										
187	Title VI - Innovation and Flexibility Formula	4100									
188	Title VI - SEA Projects	4105									
189	Title VI - Rural Education Initiative (REI)	4107									
190	Title VI - Other (Describe & Itemize)	4199									
191	Total Title VI		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	330,000								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	62,000								
197	Summer Food Service Admin/Program	4225									
198	Child and Adult Care Food Program	4226									
199	Fresh Fruit and Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		392,000				0				
202	TITLE I										
203	Title I - Low Income	4300	140,000								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	Total Title I		140,000	0		0	0				

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600									
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through	4620									
221	Federal Special Education - IDEA Room & Board	4625									
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		0	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins-Title III-E Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology - Formula	4860									
239	ARRA - Title IID - Technology - Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876									
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - Ed Job Fund Program	4880									
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902									
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905									
264	Title III - Language Inst Program - Limited English (LIPLEP)	4909									
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower - Professional Development Formula	4930									
268	Title II - Teacher Quality	4932	42,000								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	30,000								
271	Medicaid Matching Funds - Fee-For-Service Program	4992	12,000								
272	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999									
273	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		616,000	0	0	0	0	0		0	0
274	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	616,000	0	0	0	0	0	0	0	0
275	TOTAL DIRECT RECEIPTS/REVENUES		15,539,870	1,664,600	1,602,000	1,649,800	807,430	902,000	168,000	431,510	66,000

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Func#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	6,877,975	1,229,318	72,170	506,018	0	0	0	0	8,685,481
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	67,250	6,006		200					73,456
8	Special Education Programs (Functions 1200 - 1220)	1200	800,200	133,555	4,375	11,950		128,800			1,078,880
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	71,585	4,019		15,000					90,604
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	240,785	52,490	23,725	50,500	1,800				369,300
14	Interscholastic Programs	1500	417,450	32,378	156,025	67,700		6,900			680,453
15	Summer School Programs	1600	6,700	73		1,000					7,773
16	Gifted Programs	1650	975	13		3,500					4,488
17	Driver's Education Programs	1700	127,200	22,610	3,500	5,000					158,310
18	Bilingual Programs	1800									0
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs - Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912						130,000			130,000
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Total Instruction ¹⁴	1000	8,610,120	1,480,462	259,795	660,868	1,800	265,700	0	0	11,278,745
34	SUPPORT SERVICES (ED)										
35	Support Services - Pupil										
36	Attendance & Social Work Services	2110	138,000	37,996	360	100					176,456
37	Guidance Services	2120	341,150	53,780	1,000	800					396,730
38	Health Services	2130	119,000	5,266	3,125	4,500					131,891
39	Psychological Services	2140									0
40	Speech Pathology & Audiology Services	2150									0
41	Other Support Services - Pupils (Describe & Itemize)	2190									0
42	Total Support Services - Pupil	2100	598,150	97,042	4,485	5,400	0	0	0	0	705,077
43	Support Services - Instructional Staff										
44	Improvement of Instruction Services	2210	61,135	5,005	249,130	53,000					368,270
45	Educational Media Services	2220	442,050	57,052	19,785	223,500	50,000		400,000		1,192,387
46	Assessment & Testing	2230									0
47	Total Support Services - Instructional Staff	2200	503,185	62,057	268,915	276,500	50,000	0	400,000	0	1,560,657
48	Support Services - General Administration										
49	Board of Education Services	2310	2,200		159,150	5,000		7,000			173,350
50	Executive Administration Services	2320	179,700	37,950	4,000	2,800		2,500			226,950
51	Special Area Administration Services	2330									0
52	Tort Immunity Services	2360 - 2370									0
53	Total Support Services - General Administration	2300	181,900	37,950	163,150	7,800	0	9,500	0	0	400,300
54	Support Services - School Administration										
55	Office of the Principal Services	2410	991,400	254,592	25,175	11,250		5,300			1,287,717
56	Other Support Services - School Administration (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	991,400	254,592	25,175	11,250	0	5,300	0	0	1,287,717

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
58	Support Services - Business										
59	Direction of Business Support Services	2510									0
60	Fiscal Services	2520	249,500	37,625	85,050	17,000		1,500			390,675
61	Operation & Maintenance of Plant Services	2540									0
62	Pupil Transportation Services	2550			62,000						62,000
63	Food Services	2560	451,600	32,791	20,320	573,200	35,000	3,400	8,000		1,124,311
64	Internal Services	2570									0
65	Total Support Services - Business	2500	701,100	70,416	167,370	590,200	35,000	4,900	8,000	0	1,576,986
66	Support Services - Central										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630	18,000	66	25,000	500					43,566
70	Staff Services	2640									0
71	Data Processing Services	2660			45,000	3,500					48,500
72	Total Support Services - Central	2600	18,000	66	70,000	4,000	0	0	0	0	92,066
73	Other Support Services (Describe & Itemize)	2900	148,350	3,900	10,000	29,900					192,150
74	Total Support Services	2000	3,142,085	526,023	709,095	925,050	85,000	19,700	408,000	0	5,814,953
75	COMMUNITY SERVICES (ED)	3000	178,000	14,516	2,900	6,900					202,316
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
77	Payments to Other Govt Units (In-State)										
78	Payments for Regular Programs	4110									0
79	Payments for Special Education Programs	4120									0
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190						5,000			5,000
84	Total Payments to Districts and Other Govt Units (In-State)	4100			0			5,000			5,000
85	Payments for Regular Programs - Tuition	4210						7,500			7,500
86	Payments for Special Education Programs - Tuition	4220						950,000			950,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
92	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						957,500			957,500
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
100	Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
101	Payments to Other District & Govt Units (Out of State)	4400									0
102	Total Payments to Other District & Govt Units	4000			0			962,500			962,500
103	DEBT SERVICE (ED)										
104	Debt Service - Interest on Short-Term Debt										
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
110	Total Debt Service - Interest on Short-Term Debt	5100						0			0
111	Debt Service - Interest on Long-Term Debt	5200									0
112	Total Debt Service	5000						0			0
113	PROVISION FOR CONTINGENCIES (ED)	6000									0
114	Total Direct Disbursements/Expenditures		11,930,205	2,021,001	971,790	1,592,818	86,800	1,247,900	408,000	0	18,258,514
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,718,644)
116											

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)										
119	Support Services - Pupil										
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	Support Services - Business										
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530			85,000						85,000
124	Operation & Maintenance of Plant Services	2540	850,500	107,595	316,000	833,900	101,500		35,000		2,244,495
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	850,500	107,595	401,000	833,900	101,500	0	35,000	0	2,329,495
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	850,500	107,595	401,000	833,900	101,500	0	35,000	0	2,329,495
130	COMMUNITY SERVICES (O&M)	3000									0
131	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
132	Payments to Other Govt Units (In-State)										
133	Payments for Special Education Programs	4120									0
134	Payments for CTE Program	4140									0
135	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
136	Total Payments to Other Govt Units (In-State)	4100			0			0			0
137	Payments to Other Govt Units (Out of State) ¹⁴	4400									0
138	Total Payments to Other District and Govt Unit	4000			0			0			0
139	DEBT SERVICE (O&M)										
140	Debt Service - Interest on Short-Term Debt										
141	Tax Anticipation Warrants	5110									0
142	Tax Anticipation Notes	5120									0
143	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
144	State Aid Anticipation Certificates	5140									0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
146	Total Debt Service - Interest on Short-Term Debt	5100						0			0
147	Debt Service - Interest on Long-Term Debt	5200									0
148	Total Debt Service	5000						0			0
149	PROVISION FOR CONTINGENCIES (O&M)	6000									0
150	Total Direct Disbursements/Expenditures		850,500	107,595	401,000	833,900	101,500	0	35,000	0	2,329,495
151	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(664,895)
152											
153	30 - DEBT SERVICE FUND (DS)										
154	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000						0			0
155	DEBT SERVICE (DS)										
156	Debt Service - Interest on Short-Term Debt										
157	Tax Anticipation Warrants	5110									0
158	Tax Anticipation Notes	5120									0
159	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
160	State Aid Anticipation Certificates	5140									0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
162	Total Debt Service - Interest On Short-Term Debt	5100						0			0
163	Debt Service - Interest on Long-Term Debt	5200						3,036,479			3,036,479
164	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
165	Debt Service Other (Describe & Itemize)	5400									0
166	Total Debt Service	5000			0			3,036,479			3,036,479
167	PROVISION FOR CONTINGENCIES (DS)	6000									0
168	Total Direct Disbursements/Expenditures				0			3,036,479			3,036,479
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,434,479)

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	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
171	40 - TRANSPORTATION FUND (TR)										
172	SUPPORT SERVICES (TR)										
173	Support Services - Pupils										
174	Other Support Services - Pupils (Describe & Itemize)	2190									0
175	Support Services - Business										
176	Pupil Transportation Services	2550	7,000		1,707,000	225,800		10,000			1,949,800
177	Other Support Services (Describe & Itemize)	2900									0
178	Total Support Services	2000	7,000	0	1,707,000	225,800	0	10,000	0	0	1,949,800
179	COMMUNITY SERVICES (TR)	3000									0
180	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
181	Payments to Other Govt Units (In-State)										
182	Payments for Regular Program	4110									0
183	Payments for Special Education Programs	4120									0
184	Payments for Adult/Continuing Education Programs	4130									0
185	Payments for CTE Programs	4140									0
186	Payments for Community College Programs	4170									0
187	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
188	Total Payments to Other Govt Units (In-State)	4100			0			0			0
189	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
190	Total Payments to Other Districts & Govt Units	4000			0			0			0
191	DEBT SERVICE (TR)										
192	Debt Service - Interest on Short-Term Debt										
193	Tax Anticipation Warrants	5110									0
194	Tax Anticipation Notes	5120									0
195	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
196	State Aid Anticipation Certificates	5140									0
197	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
198	Total Debt Service - Interest On Short-Term Debt	5100						0			0
199	Debt Service - Interest on Long-Term Debt	5200									0
200	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
201	Debt Service - Other (Describe and Itemize)	5400									0
202	Total Debt Service	5000						0			0
203	PROVISION FOR CONTINGENCIES (TR)	6000									0
204	Total Direct Disbursements/Expenditures		7,000	0	1,707,000	225,800	0	10,000	0	0	1,949,800
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(300,000)
206											
207	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
208	INSTRUCTION (MR/SS)										
209	Regular Program	1100		86,760							86,760
210	Pre-K Programs	1125		37,375							37,375
211	Special Education Programs (Functions 1200-1220)	1200		38,935							38,935
212	Special Education Programs Pre-K	1225									0
213	Remedial and Supplemental Programs K-12	1250		14,540							14,540
214	Remedial and Supplemental Programs Pre-K	1275									0
215	Adult/Continuing Education Programs	1300									0
216	CTE Programs	1400		3,200							3,200
217	Interscholastic Programs	1500		11,280							11,280
218	Summer School Programs	1600		300							300
219	Gifted Programs	1650		65							65
220	Driver's Education Programs	1700		2,200							2,200
221	Bilingual Programs	1800									0
222	Truant Alternative & Optional Programs	1900									0
223	Total Instruction	1000		194,655							194,655
224	SUPPORT SERVICES (MR/SS)										
225	Support Services - Pupil										
226	Attendance & Social Work Services	2110		3,000							3,000
227	Guidance Services	2120		5,300							5,300
228	Health Services	2130		28,100							28,100
229	Psychological Services	2140									0
230	Speech Pathology & Audiology Services	2150									0
231	Other Support Services - Pupils (Describe & Itemize)	2190									0
232	Total Support Services - Pupil	2100		36,400							36,400

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
2											
233	Support Services - Instructional Staff										
234	Improvement of Instruction Services	2210		10,130							10,130
235	Educational Media Services	2220		29,850							29,850
236	Assessment & Testing	2230									0
237	Total Support Services - Instructional Staff	2200		39,980							39,980
238	Support Services - General Administration										
239	Board of Education Services	2310		195							195
240	Executive Administration Services	2320		3,225							3,225
241	Special Area Administrative Services	2330									0
242	Claims Paid from Self Insurance Fund	2361									0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
244	Unemployment Insurance Payments	2363									0
245	Insurance Payments (regular or self-insurance)	2364									0
246	Risk Management and Claims Services Payments	2365		150							150
247	Judgment and Settlements	2366									0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		1,050							1,050
249	Reciprocal Insurance Payments	2368									0
250	Legal Service	2369									0
251	Total Support Services - General Administration	2300		4,620							4,620
252	Support Services - School Administration										
253	Office of the Principal Services	2410		77,800							77,800
254	Other Support Services - School Administration (Describe & Itemize)	2490									0
255	Total Support Services - School Administration	2400		77,800							77,800
256	Support Services - Business										
257	Direction of Business Support Services	2510									0
258	Fiscal Services	2520		46,700							46,700
259	Facilities Acquisition & Construction Services	2530									0
260	Operation & Maintenance of Plant Service	2540		186,900							186,900
261	Pupil Transportation Services	2550		555							555
262	Food Services	2560		89,100							89,100
263	Internal Services	2570									0
264	Total Support Services - Business	2500		323,255							323,255
265	Support Services - Central										
266	Direction of Central Support Services	2610									0
267	Planning, Research, Development & Evaluation Services	2620									0
268	Information Services	2630		8,450							8,450
269	Staff Services	2640									0
270	Data Processing Services	2660									0
271	Total Support Services - Central	2600		8,450							8,450
272	Other Support Services (Describe & Itemize)	2900		1,855							1,855
273	Total Support Services	2000		492,360							492,360
274	COMMUNITY SERVICES (MR/SS)	3000		18,925							18,925
275	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
276	Payments for Special Education Programs	4120		33,200							33,200
277	Payments for CTE Programs	4140									0
278	Total Payments to Other Districts & Govt Units	4000		33,200							33,200
279	DEBT SERVICE (MR/SS)										
280	Debt Service - Interest on Short-Term Debt										
281	Tax Anticipation Warrants	5110									0
282	Tax Anticipation Notes	5120									0
283	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
284	State Aid Anticipation Certificates	5140									0
285	Other (Describe & Itemize)	5150									0
286	Total Debt Service	5000						0			0
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
288	Total Direct Disbursements/Expenditures			739,140				0			739,140
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										68,290
290											

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	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
291	60 - CAPITAL PROJECTS (CP)										
292	SUPPORT SERVICES (CP)										
293	Support Services - Business										
294	Facilities Acquisition & Construction Services	2530			1,435,000	100,000	4,020,000				5,555,000
295	Other Support Services (Describe & Itemize)	2900									0
296	Total Support Services	2000	0	0	1,435,000	100,000	4,020,000	0	0		5,555,000
297	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
298	Payments to Other Govt Units (In-State)										
299	Payments to Other Govt Units (In-State)	4100									0
300	Payment for Special Education Programs	4120									0
301	Payment for CTE Programs	4140									0
302	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
303	Total Payments to Other Districts & Govt Units	4000			0			0			0
304	PROVISION FOR CONTINGENCIES (CP)	6000						100,000			100,000
305	Total Direct Disbursements/Expenditures		0	0	1,435,000	100,000	4,020,000		0		5,655,000
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(4,753,000)
307											
308	70 WORKING CASH FUND (WC)										
309											
310	80 - TORT FUND (TF)										
311	SUPPORT SERVICES - GENERAL ADMINISTRATION										
312	Claims Paid from Self Insurance Fund	2361									0
313	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			150,000						150,000
314	Unemployment Insurance Payments	2363			15,000						15,000
315	Insurance Payments (regular or self-insurance)	2364			200,000						200,000
316	Risk Management and Claims Services Payments	2365	1,000		115,000				35,000		151,000
317	Judgment and Settlements	2366									0
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	5,000		110,000						115,000
319	Reciprocal Insurance Payments	2368									0
320	Legal Service	2369			2,000						2,000
321	Property Insurance (Building & Grounds)	2371									0
322	Vehicle Insurance (Transportation)	2372									0
323	Total Support Services - General Administration	2000	6,000	0	592,000	0	0	0	35,000		633,000
324	DEBT SERVICE (TF)										
325	Debt Service - Interest on Short-Term Debt										
326	Tax Anticipation Warrants	5110									0
327	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
328	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
329	Total Debt Service	5000						0			0
330	PROVISION FOR CONTINGENCIES (TF)	6000									0
331	Total Direct Disbursements/Expenditures		6,000	0	592,000	0	0	0	35,000		633,000
332	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(201,490)
333											
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
335	SUPPORT SERVICES (FP&S)										
336	Support Services - Business										
337	Facilities Acquisition & Construction Services	2530			390,000						390,000
338	Operation & Maintenance of Plant Service	2540									0
339	Total Support Services - Business	2500	0	0	390,000	0	0	0	0		390,000
340	Other Support Services (Describe & Itemize)	2900									0
341	Total Support Services	2000	0	0	390,000	0	0	0	0		390,000
342	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
343	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
344	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
345	DEBT SERVICE (FP&S)										
346	Debt Service - Interest on Short-Term Debt										
347	Tax Anticipation Warrants	5110									0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
349	Total Debt Service - Interest on Short-Term Debt	5100						0			0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
350	Debt Service - Interest on Long-Term Debt	5200									0
		5300									
351	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)										0
352	Total Debt Service	5000						0			0
353	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
354	Total Direct Disbursements/Expenditures		0	0	390,000	0	0	0	0		390,000
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(324,000)

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

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

	A	B	C	D	E	F
1						
2	Geneseo CUSD #228 28-037-2280-26					
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	15,539,870	1,664,600	1,649,800	168,000	19,022,270
6	Direct Expenditures	18,258,514	2,329,495	1,949,800		22,537,809
7	Difference	(2,718,644)	(664,895)	(300,000)	168,000	(3,515,539)
8	Estimated Fund Balance - June 30, 2016	3,483,792	2,233,805	1,438,139	1,882,681	9,038,417
9	<p>Unbalanced budget, a deficit reduction plan must be adopted and submitted concurrently with this budget. This deficit reduction plan must result in a balanced budget by the last year of the attached plan, as adopted by the local board of education. (Tab: Deficit BudgetSum Calc 20)</p>					
10						
11						
12	<p>A deficit reduction plan is required if the local board of education adopts (or amends) the 2015-16 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>					
13	<p>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.</p>					
14	<p>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2014-2015 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>					
15	<p>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</p>					

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

	A	B	C	D	E	F	G
1	Geneseo CUSD #228 28-037-2280-26 <i>District Number</i>		DEFICIT REDUCTION PLAN				
2			ESTIMATED BUDGET				
3			FY2015-16				
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		4,201,936	2,618,700	1,738,139	1,714,681	10,273,456
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	9,761,545	1,664,600	669,800	168,000	12,263,945
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	5,162,325	0	980,000	0	6,142,325
12	FEDERAL SOURCES	4000	616,000	0	0	0	616,000
13	Total Receipts/Revenues		15,539,870	1,664,600	1,649,800	168,000	19,022,270
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	11,278,745				11,278,745
16	SUPPORT SERVICES	2000	5,814,953	2,329,495	1,949,800		10,094,248
17	COMMUNITY SERVICES	3000	202,316	0	0		202,316
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	962,500	0	0		962,500
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		18,258,514	2,329,495	1,949,800		22,537,809
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(2,718,644)	(664,895)	(300,000)	168,000	(3,515,539)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		2,000,500	280,000	0	2,000,000	4,280,500
25	OTHER USES OF FUNDS (8000)		0	0	0	2,000,000	2,000,000
26	TOTAL OTHER SOURCES/USES OF FUNDS		2,000,500	280,000	0	0	2,280,500
27	ESTIMATED ENDING FUND BALANCE		3,483,792	2,233,805	1,438,139	1,882,681	9,038,417

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

	A	B	H	I	J	K	L
1	Geneseo CUSD #228 28-037-2280-26		ESTIMATED BUDGET FY2016-17				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,483,792	2,233,805	1,438,139	1,882,681	9,038,417
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	1,681,246	676,498	169,680	12,386,584	14,914,008
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0
11	STATE SOURCES	3000	5,213,948	0	989,800	0	6,203,748
12	FEDERAL SOURCES	4000	628,320	0	0	0	628,320
13	Total Receipts/Revenues		7,523,514	676,498	1,159,480	12,386,584	21,746,077
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	11,165,958				11,165,958
16	SUPPORT SERVICES	2000	5,756,803	2,306,200	1,930,302		9,993,306
17	COMMUNITY SERVICES	3000	200,293	0	0		200,293
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	952,875	0	0		952,875
19	DEBT SERVICES	6000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		18,075,929	2,306,200	1,930,302		22,312,431
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(10,552,415)	(1,629,702)	(770,822)	12,386,584	(566,354)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		(7,068,623)	604,103	667,317	14,269,265	8,472,063

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

	A	B	M	N	O	P	Q
1	Geneseo CUSD #228 28-037-2280-26 <i>District Number</i>		ESTIMATED BUDGET				
2			FY2017-18				
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		(7,068,623)	604,103	667,317	14,269,265	8,472,063
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	1,698,058	683,263	171,377	12,510,450	15,063,149
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0				0
11	STATE SOURCES	3000	5,266,088	0	999,698	0	6,265,786
12	FEDERAL SOURCES	4000	634,603	0	0	0	634,603
13	Total Receipts/Revenues		7,598,749	683,263	1,171,075	12,510,450	21,963,537
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	11,054,298				11,054,298
16	SUPPORT SERVICES	2000	5,699,235	2,283,138	1,910,999		9,893,372
17	COMMUNITY SERVICES	3000	198,290	0	0		198,290
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	943,346	0	0		943,346
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		17,895,170	2,283,138	1,910,999		22,089,307
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(10,296,420)	(1,599,875)	(739,924)	12,510,450	(125,769)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		(17,365,043)	(995,772)	(72,607)	26,779,716	8,346,294

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

	A	B	R	S	T	U	V
1	Geneseo CUSD #228 28-037-2280-26 <i>District Number</i>		ESTIMATED BUDGET				
2			FY2018-19				
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		(17,365,043)	(995,772)	(72,607)	26,779,716	8,346,294
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	1,732,020	696,928	174,804	12,760,659	15,364,412
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0
11	STATE SOURCES	3000	5,371,409	0	1,019,692	0	6,391,101
12	FEDERAL SOURCES	4000	647,295	0	0	0	647,295
13	Total Receipts/Revenues		7,750,724	696,928	1,194,496	12,760,659	22,402,808
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	10,943,755				10,943,755
16	SUPPORT SERVICES	2000	5,642,243	2,260,307	1,891,889		9,794,439
17	COMMUNITY SERVICES	3000	196,307	0	0		196,307
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	933,913	0	0		933,913
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		17,716,218	2,260,307	1,891,889		21,868,414
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(9,965,493)	(1,563,378)	(697,393)	12,760,659	534,395
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		(27,330,536)	(2,559,151)	(770,000)	39,540,375	8,880,688

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

	A	B	W	X	Y	Z
1	Geneseo CUSD #228 28-037-2280-26 <i>District Number</i>		SUMMARY			
2			BUDGET ADDENDUM - DEFICIT REDUCTION PLAN			
3			ESTIMATED BUDGET			
4			<i>Date of Adoption:</i> _____ (Enter as MM/DD/YY)			
5						
6			FY2015-16	FY2016-17	FY2017-18	FY2018-19
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		10,273,456	9,038,417	8,472,063	8,346,294
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	12,263,945	14,914,008	15,063,149	15,364,412
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	6,142,325	6,203,748	6,265,786	6,391,101
12	FEDERAL SOURCES	4000	616,000	628,320	634,603	647,295
13	Total Receipts/Revenues		19,022,270	21,746,077	21,963,537	22,402,808
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	11,278,745	11,165,958	11,054,298	10,943,755
16	SUPPORT SERVICES	2000	10,094,248	9,993,306	9,893,372	9,794,439
17	COMMUNITY SERVICES	3000	202,316	200,293	198,290	196,307
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	962,500	952,875	943,346	933,913
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		22,537,809	22,312,431	22,089,307	21,868,414
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(3,515,539)	(566,354)	(125,769)	534,395
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		4,280,500	0	0	0
25	OTHER USES OF FUNDS (8000)		2,000,000	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		2,280,500	0	0	0
27	ESTIMATED ENDING FUND BALANCE		9,038,417	8,472,063	8,346,294	8,880,688

Deficit Reduction Plan-Background/Assumptions

Fiscal Year 2016 through Fiscal Year 2019

Geneseo CUSD #228 28-037-2280-26

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. For additional information, please see:

<http://www.isbe.net/sfms/budget/default.htm>

Background and Narrative of Budget Reductions:

Over the past 7 years the District has seen it's share of state revenues decrease by over 23% in inflation adjusted dollars while Education fund spending over this same time period has decreased nearly 3% in real dollars. This budget reduction plan is a net result of the fiscal crisis in the State of Illinois and the impact on schools across the state.

Assumptions Used in the Deficit Reduction Plan:

Historical trends in insurance, maintenance repairs and transportation costs were used. Salary reductions via teacher attrition and administrative retirements were factored as part of the overall deficit reduction plan.

- Foundation Levels for General State Aid:

Foundation level was forecasted at 95% proration for the first two years of the plan with 100% payment during the last year of the plan.

- Equal Assessed Valuation and Tax Rates:

A 1% increase in EAV was used which is the historical average over the past 10 years. The increase in EAV will keep the tax rate at \$4.14-\$4.19 range.

- Employee Salaries and Benefits:

2% across the board reductions over the 3 year deficit reduction plan was used.

- Short and Long Term Borrowing:

No short or long term borrowing was used in this plan. However, a \$2,000,000 working cash bond issue has been budgeting in the FY 16 budget to meet short term cashflow needs.

- Educational Impact:

Minimal, student to teacher ratios should remain relatively unchanged and investment in k-8 curriculum materials have already been made over the past few years.

- Other Assumptions:

The District will explore some salary shifts to the Tort fund based on the Risk Management Plan in order to reduce Education Fund Deficits. There are restrictive funds available to abate debt for the upcoming levy which will give the District some flexibility in managing the overall tax rate.

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

No. The district already outsources transportation services.

0

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 FY2016 budgeted expenditures over FY2015 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

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

[Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: Geneseo CUSD #228

RCDT Number: 28-037-2280-26

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2015			Budgeted Expenditures, Fiscal Year 2016		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	217,779		217,779	226,950		226,950
2. Special Area Administration Services	2330			0	0		0
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510			0	0	0	0
5. Internal Services	2570			0	0		0
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
8. Totals		217,779	0	217,779	226,950	0	226,950
9. Estimated Percent Increase (Decrease) for FY2016 (Budgeted) over FY2015 (Actual)							4%

Geneseo CUSD #228 28-037-2280-26

See: School Code, Section 10-20.21 - Contracts

[illegible]

Reference Description

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

CHECK FOR ERRORS	
This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. Errors must be corrected before the budget is finalized and submitted to ISBE.	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Deficit reduction plan is required.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	Budget Plan Completed
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	CASH
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July, 1 2015 for all Funds (Cells C3 - K3)(Line must have a number or zero)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2015, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2016, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK

End of Balancing