

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2013 - June 30, 2014

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

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

District Name: _____ Geneva Community Unit District 304
District RCDT No: _____ 31-045-3040-26

Budget of _____ Geneva Community Unit District 304 _____, County of _____ Kane _____
State of Illinois, for the Fiscal Year beginning _____ July 1, 2013 _____ and ending _____ June 30, 2014 _____.

WHEREAS the Board of Education of _____ Geneva Community Unit District 304 _____
County of _____ Kane _____, 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 _____ 23 _____ day of _____ September _____, 20 _____ 13 _____,
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, 2013 _____ and ending _____ June 30, 2014 _____.

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 _____ 23 _____
day of _____ September _____, 20 _____ 13 _____ 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.
(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 31, whichever comes first. Budgets are submitted to: www.isbe.net/sfms/budget/2014/budget.htm. The electronic version does not require member signatures.

BUDGET SUMMARY

A		B	C	D	E	F	G	H	I	J	K	L
Description		Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.											
2												
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2013 ¹		17,615,831	7,733,203	10,682,034	3,598,980	2,095,537	0	14,226,407	36,751	0	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	53,122,433	10,040,508	15,155,997	2,013,176	2,440,953	0	32,000	50	0	
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	3,638,777	0	0	1,192,000	0	0	0	0	0	
8	FEDERAL SOURCES	4000	1,448,888	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		58,210,098	10,040,508	15,155,997	3,205,176	2,440,953	0	32,000	50	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	13,000,000									
11	Total Receipts/Revenues		71,210,098	10,040,508	15,155,997	3,205,176	2,440,953	0	32,000	50	0	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	37,654,552				754,085					
14	SUPPORT SERVICES	2000	16,383,819	12,077,379		3,363,763	1,706,915	0		0	0	
15	COMMUNITY SERVICES	3000	3,000	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,969,000	0	0	0	0	0	0	0	0	
17	DEBT SERVICES	5000	0	0	17,307,070	0	0	0	0	0	0	
18	PROVISION FOR CONTINGENCIES ⁹	6000	250,000	75,000	0	0	0	0	0	0	0	
19	Total Direct Disbursements/Expenditures ⁹		56,260,371	12,152,379	17,307,070	3,363,763	2,461,000	0		0	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	13,000,000	0	0	0	0	0	0	0	0	
21	Total Disbursements/Expenditures		69,260,371	12,152,379	17,307,070	3,363,763	2,461,000	0		0	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		1,949,727	(2,111,871)	(2,151,073)	(158,587)	(20,047)	0	32,000	50	0	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁵	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120	32,000									
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140	7,000									
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										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
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 ⁶	7990										
46	Total Other Sources of Funds ⁶		39,000	0	0	3,491,307	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)	
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>											
2												
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110										
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130							32,000			
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150		5,000	8,000	2,000						
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 Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		0	5,000	8,000	2,000	0	0	32,000	0	0	0
80	Total Other Sources/Uses of Fund		39,000	(5,000)	(8,000)	3,489,307	0	0	(32,000)	0	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2014		19,604,558	5,616,332	8,522,981	6,929,700	2,075,490	0	14,226,407	36,801	0	0

SUMMARY OF EXPENDITURES (by Major Object)

	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)	Total By Object
85												
86	Object Name											
87	Salaries	100	40,150,668	3,987,185		1,824,735		0		0	0	45,962,588
88	Employee Benefits	200	5,654,005	783,401		59,200	2,461,000	0		0	0	8,957,606
89	Purchased Services	300	4,323,083	1,838,893	0	940,900	0	0		0	0	7,102,876
90	Supplies & Materials	400	1,014,011	2,545,500		304,200		0		0	0	3,863,711
91	Capital Outlay	500	939,404	2,551,400		190,428		0		0	0	3,681,232
92	Other Objects	600	4,019,360	76,000	17,307,070	29,300	0	0		0	0	21,431,730
93	Non-Capitalized Equipment	700	159,840	370,000		15,000		0		0	0	544,840
94	Termination Benefits	800		0		0						0
95	Total Expenditures		56,260,371	12,152,379	17,307,070	3,363,763	2,461,000	0		0	0	91,544,583

SUMMARY OF CASH TRANSACTIONS

A	B	C	D	E	F	G	H	I	J	K
Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3										
BEGINNING CASH BALANCE ON HAND July 1, 2013 ⁷										
4		17,615,831	7,733,203	10,682,034	3,598,980	2,095,537	0	14,226,407	36,751	0
Total Direct Receipts & Other Sources ⁸										
5		58,249,098	10,040,508	15,155,997	6,696,483	2,440,953	0	32,000	50	0
OTHER RECEIPTS										
6										
7	411									
8	141									
9	433									
10	199									
11		0	0	0	0	0	0	0	0	0
Total Other Receipts										
12		58,249,098	10,040,508	15,155,997	6,696,483	2,440,953	0	32,000	50	0
Total Direct Receipts, Other Sources, & Other Receipts										
13		75,854,929	17,773,711	25,838,031	10,295,463	4,536,490	0	14,258,407	36,801	0
Total Amount Available										
14		56,260,371	12,157,379	17,315,070	3,365,763	2,461,000	0	32,000	0	0
Total Direct Disbursements & Other Uses ⁹										
OTHER DISBURSEMENTS										
15										
16	141									
17	411									
18	433									
19	499									
20		0	0	0	0	0	0	0	0	0
Total Other Disbursements										
21		56,260,371	12,157,379	17,315,070	3,365,763	2,461,000	0	32,000	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements										
ENDING CASH BALANCE ON HAND June 30, 2014 ⁷										
		19,604,558	5,616,332	8,522,961	6,929,700	2,075,490	0	14,226,407	36,801	0

1	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-									
6	Leasing Purposes Levy ¹²		49,298,508	9,642,408	15,149,997	1,985,976	2,389,453				
7	Special Education Purposes Levy	1130									
8	FICA and Medicare Only Levies	1150									
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		49,298,508	9,642,408	15,149,997	1,985,976	2,389,453	0	0	0	0
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	830,000				50,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		830,000	0	0	0	50,000	0	0	0	0
19	TUITION										
20	Regular Tuition from Pupils or Parents (In State)	1311	9,000								
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	25,000								
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		34,000								
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				19,700					
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				5,000					
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
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
	Special Education Transportation Fees from Other Sources (Out of State)	1444									
58	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					24,700					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	18,000	5,000	6,000	2,000	1,500		32,000	50	
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		18,000	5,000	6,000	2,000	1,500	0	32,000	50	0
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	356,500								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	1,080,000								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	4,725								
74	Other Food Service (Describe & Itemize)	1690	65,000								
75	Total Food Service		1,506,225								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	75,000								
78	Admissions - Other	1719									
79	Fees	1720	491,500								
80	Book Store Sales	1730	436,700	55,000							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	2,500								
82	Total District/School Activity Income		1,005,700	55,000							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811									
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		0								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		60,000							
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930		10,000							
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	20,000								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980	25,000	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991	80,000								
105	Sale of Vocational Projects	1992	300,000								
106	Other Local Fees	1993	5,000	10,000		500					
107	Other Local Revenues (Describe & Itemize)	1999		268,100							
108	Total Other Revenue from Local Sources		430,000	338,100	0	500	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	53,122,433	10,040,508	15,155,997	2,013,176	2,440,953	0	32,000	50	0

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
110	Flow-Through Revenue from State Sources	2100	0								
111	Flow-Through Revenue from Federal Sources	2200	0								
112	Flow-Through Revenue (Describe & Itemize)	2300									
113	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0	0	0	0	0	0	0	0
114											
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-3 05)	3001	1,863,377								
118	General State Aid Hold Harmliss/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		1,863,377	0	0	0	0	0	0	0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	170,000								
125	Special Education - Extraordinary	3105	700,000								
126	Special Education - Personnel	3110	850,000								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145	6,500								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		1,726,500	0	0	0	0	0	0	0	0
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	20,000								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		20,000	0	0	0	0	0	0	0	0
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	13,000								
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		13,000	0	0	0	0	0	0	0	0
145	State Free Lunch & Breakfast	3360	2,500								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	9,000								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500				700,000					
152	Transportation - Special Education	3510				492,000					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0	0	1,192,000	0	0	0	0	0
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Tuant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
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									