



The School District/Joint Agreement Budget Instructions

(Fiscal Year 2010)

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INTRODUCTION

ISBE provides a Microsoft Excel 1997-2003 workbook for preparing a school district or joint agreement budget. ISBE supports only Excel Version 97 (and higher) running under Windows 2000 and higher. The budget forms are available at the ISBE website: [SD/JA Budget Form 2009-2010](#)

Separate forms are provided for the school district budget (Form 50-36) and the joint agreement budget (Form 50-39). Please check the title of the cover page to insure the correct form. The instructions are applicable to both forms except for the sections on Limitation of Administrative Cost, Deficit Spending, and Vendor Contracts.

Special Notice

Information on the **American Recovery and Reinvestment Act (ARRA)** of 2009 for Illinois Education Pre K through Grade 12 is available at [ARRA 2009 Information](#).

Please review the website concerning questions regarding ARRA before contacting ISBE. The website is updated as new information becomes available. Also available for review is the "Frequently Asked Questions" at [ARRA09 FAQs](#). If you have additional questions, please call the ISBE Information Center at 217-782-4648.

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◆ DOWNLOADING AND SAVING THE BUDGET TO YOUR COMPUTER

Three files are available as listed below:

- SDB2010FORM – the school district budget form
- JAB2010FORM – the joint agreement budget form
- SDJAB10_INSTRUCTIONS – in pdf format only

These files are available on the Internet and can be saved to the computer as needed. The files will remain on the website for budget amendments until the end of the fiscal year (June 30, 2010).

Downloading the Budget Form (Save): Select “**Open Budget Here**” with your right mouse button and select **Save Target As** with left mouse button. In the “**Save As**” window, select a location to save the files such as “**C:\My Documents**” or a folder called “**c:\SBudget10**”. Most excel programs are set up to save the spreadsheet in a default location. However, the location of the file is optional, just be sure to note where the file is saved. Enter a name for the file and then select “**Save**”.

◆ ENTERING DATA INTO THE WORKBOOK

Each section of the budget is formatted onto an excel worksheet and the tabs at the bottom of the screen show the page/worksheet you are viewing (e.g., Budget Summary). Worksheets are formatted as rows (horizontal) and columns (vertical), rows are identified by numbers beginning with “1” and columns are identified by letters beginning with “A”. The intersection of a row and column is termed as a “cell” and is the basic unit of data entry.

Cells can contain numbers and and/or non-numeric characters. But cells containing anything but numbers cannot be used in a calculation. This will cause a “**Value Error**” and will not show the calculated total (See: “#Value! Error” on page 7 of this document).

The row numbers and column letters are normally shown in gray (depending on your window settings). On the tab Budget Summary, the excel column C5 represents the title for the Educational Fund (10) and Excel row A5 represents the title for “**Local Sources, Account 1000**”. Cell C5 represents the amount received for Local Sources in the Educational fund.

Many cells in the worksheets are shaded in gray and inaccessible because of certain restrictions within the fund. There are also other cells containing formulas that either calculate totals or link information from one cell to another. Cells that contain a formula are displayed in yellow shading with a zero in the cell (this can be turned on and off by selecting “**Tools**” from the Menu, “**Options**”, “**View tab**”, check the box “**Zero Values**” until numbers are entered that contain totals.

◆ PREPARING AN ANNUAL BUDGET

Note all references below are to the 23 Illinois Administrative Code, Part 100 **Requirements for Accounting, Budgeting, Financial Reporting and Auditing**. See the following link: <http://www.isbe.net/rules/archive/pdfs/100ARK.pdf>

BUDGET COVER (Cover) is used as a legal document for the identification information, board member signatures, and final adoption of the budget.

BUDGET SUMMARY (BudgetSum - Pages 2-3): The cells available for entry are **Estimated Beginning Fund Balance July 1, 2009, line 3, Receipts/Revenues for "On Behalf" Payments**", line 10, **Other Sources/Uses** on lines 26 through 62. The Total lines and Accounts 8110, 8120, 8150 through 8170 are linked and shaded in yellow.

All Transfers from one Fund to another Fund, and the Working Cash Abolishment or Abatements are linked. Entries are made in the 7000 accounts and automatically linked to the 8000 accounts. As an example: If an entry is made in the 7110 account, 8110 is automatically entered.

SUMMARY OF EXPENDITURES (By Major Object Pages 2-3) is a summary of the object dimensions by fund. This provides a quick glimpse of total expenses for salaries, employee benefits, etc....without hand calculating the information from the detail pages.

SUMMARY OF CASH TRANSACTIONS (Cash Sum - Page 4): The cash summary follows the Budget Summary worksheet. Enter the cash transactions starting with the **Beginning Cash Balance on Hand** followed by **Other Receipts and Other Disbursements**. The **Ending Cash Balance on Hand** will automatically be calculated.

Line 3, **Beginning Cash Balance on Hand** and line 21, **Ending Cash Balance on Hand** accounts cannot have negative amounts. If this occurs, the cash account will need to be reconciled. The amount should reflect the checking account on July 1, and if a fund is deficient, an inter-fund loan must be recognized to transfer funds to the deficient fund to arrive at a positive balance.

ESTIMATED REVENUES (EstRev - Pages 5 thru 10): Enter the estimated receipts/revenues under the appropriate funds and itemized accounts for the year. **Itemize** all amounts entered in **Other Accounts** on the Itemization Page 18. Be sure to list the account number (or program number), title and dollar amount of each item.

ESTIMATED EXPENDITURES (EstExp - Page 11 thru 17): Enter the estimated expenditures/disbursements under the appropriate fund, function, and object for the year. Again itemization is required.

ITEMIZATION (Itemize – Page 18): This sheet is provided for descriptive itemizations when identified as "(Describe and Itemize)" within the various miscellaneous accounts, functions and/or object codes. List the account/function, title, and amount for each item.

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (Page 19) – If an unbalanced budget requires a deficit reduction plan it is identified here and on the cover of the Budget form. ISBE monitors this closely and will require a plan for all districts who do not, at the minimum have enough fund balance to cover three times the deficit amount of the expenditures.

◆ **FILING ANNUAL BUDGET AND DEFICIT REDUCTION PLAN WITH ISBE (Deficit Reduction Plan 20-24; and Background Assumption 25-26) (School Districts only)**

In continuation of 3H, [School Code \(105 ILCS 5/17-1\)](#), a district is required to complete a deficit reduction plan, and must formally adopt a deficit reduction plan to balance the budget within three years. The deficit reduction plan is based on ISBE guidelines and is adopted/filed concurrently with the annual budget by submitting the adopted (or amended) budget to ISBE within 30 days of local board action. This is in addition to and does not eliminate: (1) filing a certified copy with the county clerk(s); and (2) posting the budget on the district's internet website, if applicable.

The Background/Assumption narrative sheet is to explain areas of the budget that may influence the school districts finances from one year to the next. This may include reasons for an expected increase or decrease in the three-year plan.

ADMINISTRATIVE COST WORKSHEET (AC – Page 27) is used only for calculating the estimated Administrative Cost for school districts according to Section 17-1.5 of the School Code (105 ILCS 5/17-1.5). This worksheet calculates a percentage of administrative cost expenditures in current budget over actual expenditures reported in the Annual Financial Report for FY2009. **Retain this sheet for your records and do not send this worksheet to ISBE.**

Budget data are propagated into the appropriate cells of the Administrative Cost worksheet. When current-year actual expenditures are added, the total is calculated. Certain rules apply if the district has over a 5% increase. (See [Limitation of Administrative Cost](#) for additional instructions).

The Administrative Cost Worksheet, with the required certification, is attached to the **Illinois School District Annual Financial Report (June 30, 2009)** and must be filed with ISBE by **November 15, 2009**.

BALANCING ENTRIES (Balancing page): Review this page for errors. Any errors flagged on this page must be resolved before submitting to ISBE.

Column B of this sheet contains the reference to the page (sheet) and line number that is checked. Column C will contain either “OK” or “CHECK ERROR!” message. These error messages check the total calculations and that certain entries equal one another.

Note: Balancing entries do recognize pennies. Therefore, if a balancing message appears and the whole dollar amounts are accurate, the message can be ignored. Otherwise, the worksheets containing the errors must be corrected.

◆ **REPORT OF PUBLIC VENDOR CONTRACTS IN EXCESS OF \$1,000 (VendContract Page 28) (Required for school districts only)** All school districts are required to file a report regarding ‘vendor contracts’ as an attachment to their budget. In this context, the term ‘vendor contracts’ refers to ‘all contracts and agreements that pertain to goods and services and that were intended to generate additional revenue and other remunerations for the school district in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services. The report is to list information regarding such contracts for the fiscal year immediately preceding the fiscal year of the budget.

The budget schedule for the “**Report of Vendors Contracts in excess of \$1,000**” is unprotected and may be reformatted to meet district needs.

- ◆ **PRINTING THE BUDGET:** The budget workbook can be printed for review and approval by selecting specific worksheets or by selecting a group of worksheets.

PRINT A RANGE OF MULTIPLE CONSECUTIVE PAGES OR A GROUP OF PAGES: Select the first worksheet tab to be printed, then hold the shift key down and select the last worksheet tab to be printed. Select File from the Main Menu, then select print and then “OK”.

PRINT MULTIPLE OUT OF RANGE WORKSHEETS: Select the first worksheet tab to be printed, then hold down the CTRL key and select any of the worksheet tabs to be printed.

PRINT ALL SHEETS IN A WORKBOOK: Right Click a **Sheet tab**, and then click **Select All Sheets** on the Shortcut Menu.

CHANGING THE PAGE SETTINGS: All worksheets in the workbook are preset for printing on 8 1/2" X 11" size paper in landscaping orientation and although pagination and margins are preset internally, your particular printer may require different settings. For best results and to save paper use the “Print Preview” function before printing. If the pages appear incorrect in the print preview window you may change the page settings by reducing the page size (See instructions below).

REDUCE THE SIZE OF THE PAGE: Select the worksheet tab you want to change. Select **File** from the **Main Menu**, select **Page Setup**, and then the **Page tab**. Under the Scaling section reduce to the appropriate size. If the size is 100% reduce it to 95% or if it is 95% reduce to 90% and so on until you get the correct fit. Now select **File** then **Print Preview** to see if the page fits onto one page. Continue to adjust the size until you get the correct fit.

UNHIGHLIGHT WORKSHEETS: Deselect highlighted worksheets by holding down the **Shift** key or **Ctrl** key then select a highlighted worksheet.

Grouping sheets for printing, suppresses many other Excel functions such as changing data in cells. If all sheets are selected and highlighted, entering data will be impossible, so be sure to ungroup worksheets.

Other information regarding printing can be obtained by pressing **Help** in Excel and then searching for “Printing” or by clicking on **Help** on the Print Panel.

- ◆ **SUBMITTING THE SCHOOL DISTRICT BUDGET ELECTRONICALLY TO ISBE**

From the www.isbe.net home page select “**Send ISBE a File**” located at the bottom left corner of the page.

Complete the required **SENDER INFORMATION** with your name, business name (school district name) and your email address.

Under **RECEIVER INFORMATION** select **SCHOOL FINANCIAL REPORTS** group from the drop down list for the ISBE Email name.

Under **ATTACHMENTS** select the browse button. Locate and add the budget file(s) to be submitted to ISBE.

In the **MESSAGE** area enter the district's 11 digit RCDT number.

In the **SUBJECT** area type a brief message such as Budget Submission. If an amended budget is being submitted, enter **AMENDED Budget** and the date of adoption and signed by the board members.

Press the **SUBMIT** button at the bottom of the page.

◆ **TIPS AND HINTS TO USE THE BUDGET SPREADSHEET**

Using the **SB2010Form/JB2010Form workbook** assumes that the user is familiar with Windows and Spreadsheet software. Extensive help is available on both Windows and Excel through use of the Help facilities provided with the software. The following set of Tips and Hints are designed to help the user work with the particular budget application of this software.

In addition, once the budget is completed create a second or multiple copies by using the "Save As" command and give the Budget another name (different from the first) and save the workbook as copy to do different budget scenarios. Sometimes this is helpful to do future projections and "what-if" scenarios to see the effects of the changes.

CHANGE THE CALCULATION OPTION FROM MANUAL TO AUTOMATIC: When entering data into the Excel Workbook totals may not automatically change in the total as you enter data. Some computers have the default set to the Manual Calculation option. To change the setting to calculate automatically as you type, change the Calculation Option. Select Tools from the Main Menu, select Options, and Calculation Tab. Check the box to automatic calculation.

If you prefer to leave the option set to Manual, you can use the "Calculate Now" option, by simply pressing the "F9" key to update the totals. If the calculation option is set to manual, this will cause the software to calculate only when the "F9" key is pressed. The option to "Recalculate before save" should be checked to recalculate before saving.

PASSWORD PROTECTION: The worksheets are protected so that formulas and formats cannot be changed or removed. If necessary, ISBE will make updates or corrections to the electronic budget as needed. If an error is discovered in a protected cell, please contact ISBE to resolve the issue.

#VALUE ERROR: Occasionally, this error message may appear in one or more total lines. This message means that a non-numeric character is entered in one or more of the cells that adds into a total or a calculation. The only way to remove this error message is to trace back to the original error message (most likely a total line) and re-enter all values (numbers only) that sums up the total. Spaces and non-numeric characters will cause a #VALUE error.

If the cells appear blank, select the cell and press the delete key. More information relative to these error messages can be obtained with the search command of Excel Help.

“#REF!” ERROR: If you get this error message, it is mostly likely caused by using the CUT-PASTE Functions or the COPY-PASTE Functions. The calculation is set and protected for a particular total. If a cell is cut from one cell and then copied to another cell then the calculation is interrupted causing an error message called a Reference Error. The “Cut/Copy” and “Paste” commands can be destructive if used in this spreadsheet.

You can immediately rectify the problem by selecting the EDIT – UNDO command. However if you keep entering data and save the file then this is no longer an option.

To fix the error, send the form and a brief message as an email attachment to dhemberg@isbe.net. The correction will be made manually and then returned to you.

If you have additional questions concerning errors, please contact Debbie Hemberger at 217-785-8779.

If you have any questions concerning the instructions or the Annual Budget forms, please contact the School Business Services Division by phone 217/785-8779, Fax 217/782-6096, email (finance@isbe.net) or by correspondence to:

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