

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2011 - June 30, 2012

Balanced budget, no deficit
reduction plan is required.

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

District Name: _____ Eastland CUSD #308
District RCDT No: _____ 8-008-3080-26

Budget of _____ Eastland CUSD #308 _____, County of _____ Carroll/Stephenson/Ogle _____,
State of Illinois, for the Fiscal Year beginning _____ July 1, 2011 _____ and ending _____ June 30, 2012 _____.

WHEREAS the Board of Education of _____ Eastland CUSD #308 _____,
County of _____ Carroll/Stephenson/Ogle _____, 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 _____ 24th _____ day of _____ August _____, 20 _____ 11 _____,
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, 2011 _____ and ending _____ June 30, 2012 _____.

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 _____ 24th _____
day of _____ August _____, 20 _____ 11 _____ by a roll call vote of _____ 6 _____ Yeas, and _____ 0 _____ Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
William Woessner	
Karl Henze	
Connie Lower	
Janet Golden	
Tamara Kniss	
Randall Hasken	

* 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/2012/budget.htm. The electronic version does
not require member signatures.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(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, 2011 ¹		3,431,519	465,062	141,516	418,608	21,670	503,711	189,566	126,433	34,752	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	5,548,028	867,636	646,254	406,620	206,955	2,000	60,750	132,040	99,035	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	472,547	1,000	0	213,000	0	0	0	0	0	
8	FEDERAL SOURCES	4000	228,065	0	137,754	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues		6,248,640	868,636	784,008	619,620	206,955	2,000	60,750	132,040	99,035	
10	Receipts/Revenues for "On Behalf" Payments ²	3998										
11	Total Receipts/Revenues		6,248,640	868,636	784,008	619,620	206,955	2,000	60,750	132,040	99,035	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	4,763,588				77,900					
14	SUPPORT SERVICES	2000	1,252,208	849,228		602,534	150,725	503,000		112,588	69,635	
15	COMMUNITY SERVICES	3000	0	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	209,630	12,000	0	0	0	0			0	
17	DEBT SERVICES	5000	0	0	776,128	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures		6,225,426	861,228	776,128	602,534	228,625	503,000		112,588	69,635	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		6,225,426	861,228	776,128	602,534	228,625	503,000		112,588	69,635	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		23,214	7,408	7,880	17,086	(21,670)	(501,000)	60,750	19,452	29,400	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund	7110										
27	Abatement of the Working Cash Fund	7110										
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 ³ 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	7990										
46	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(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	8110										
51	Transfer of Working Cash Fund Interest	8120										
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 ³ 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		0	0	0	0	0	0	0	0	0	
80	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	
81	ESTIMATED ENDING FUND BALANCE June 30, 2012		3,454,733	472,470	149,396	435,694	0	2,711	250,316	145,885	64,152	

82	SUMMARY OF EXPENDITURES (by Major Object)											
83			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
84	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object
85	Object Name											
87	Salaries	100	4,176,071	248,749		316,338		0		22,599	18,935	4,782,692
88	Employee Benefits	200	1,063,383	65,650		10,579	228,625	0		51,600	0	1,419,837
89	Purchased Services	300	238,894	202,271	0	27,675		503,000		38,389	44,000	1,054,229
90	Supplies & Materials	400	392,248	295,883		117,942		0		0	6,700	812,773
91	Capital Outlay	500	145,200	36,675		130,000		0		0	0	311,875
92	Other Objects	600	209,630	12,000	776,128	0	0	0	0	0	0	997,758
93	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
94	Termination Benefits	800	0	0		0		0		0	0	0
95	Total Expenditures		6,225,426	861,228	776,128	602,534	228,625	503,000		112,588	69,635	9,379,164

SUMMARY OF CASH TRANSACTIONS

1	A	B	C	D	E	F	G	H	I	J	K
2	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, 2011 ⁷		3,431,519	465,062	141,516	418,608	21,670	503,711	189,566	126,433	34,752
4	Total Direct Receipts & Other Sources ⁸		6,248,640	868,636	784,008	619,620	206,955	2,000	60,750	132,040	99,035
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	100,806								
10	Total Other Receipts		100,806	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		6,349,446	868,636	784,008	619,620	206,955	2,000	60,750	132,040	99,035
12	Total Amount Available		9,780,965	1,333,698	925,524	1,038,228	228,625	505,711	250,316	258,473	133,787
13	Total Direct Disbursements & Other Uses ⁹		6,225,426	861,228	776,128	602,534	228,625	503,000	0	112,588	69,635
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	100,806								
19	Total Other Disbursements		100,806	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		6,326,232	861,228	776,128	602,534	228,625	503,000	0	112,588	69,635
21	ENDING CASH BALANCE ON HAND June 30, 2012 ⁷		3,454,733	472,470	149,396	435,694	0	2,711	250,316	145,885	64,152

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	4,950,000	850,000	637,554	390,000	5,000		60,000	130,000	
6	Leasing Purposes Levy ¹²	1130	98,000								
7	Special Education Purposes Levy	1140	80,000								
8	FICA and Medicare Only Levies	1150					193,000				
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		5,128,000	850,000	637,554	390,000	198,000	0	60,000	130,000	
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210	900								
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	104,005				6,525				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		104,905	0	0	0	6,525	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									
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
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					0				
64	EARNINGS ON INVESTMENTS									
65	Interest on Investments	1510	81,045	7,761	8,700	1,620	2,430	2,000	750	2,040
66	Gain or Loss on Sale of Investments	1520								
67	Total Earnings on Investments		81,045	7,761	8,700	1,620	2,430	2,000	750	2,040
68	FOOD SERVICE									
69	Sales to Pupils - Lunch	1611	147,500							
70	Sales to Pupils - Breakfast	1612								
71	Sales to Pupils - A la Carte	1613								
72	Sales to Pupils - Other (Describe & Itemize)	1614								
73	Sales to Adults	1620	5,750							
74	Other Food Service (Describe & Itemize)	1690	3,500							
75	Total Food Service		156,750							
76	DISTRICT/SCHOOL ACTIVITY INCOME									
77	Admissions - Athletic	1711	20,613							
78	Admissions - Other	1719	3,200							
79	Fees	1720	350							
80	Book Store Sales	1730								
81	Other District/School Activity Revenue (Describe & Itemize)	1790								
82	Total District/School Activity Income		24,163	0						
83	TEXTBOOK Income									
84	Rentals - Regular Textbooks	1811	20,500							
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		20,500							
94	OTHER REVENUE FROM LOCAL SOURCES									
95	Rentals	1910	2,400	3,275						
96	Contributions and Donations from Private Sources	1920	14,255							
97	Impact Fees from Municipal or County Governments	1930								
98	Services Provided Other Districts	1940				15,000				
99	Refund of Prior Years' Expenditures	1950	5,885							
100	Payments of Surplus Moneys from TIF Districts	1960								
101	Drivers' Education Fees	1970								
102	Proceeds from Vendors' Contracts	1980								
103	School Facility Occupation Tax Proceeds	1983								
104	Payment from Other Districts	1991	8,625							
105	Sale of Vocational Projects	1992								
106	Other Local Fees	1993	1,500							
107	Other Local Revenues (Describe & Itemize)	1999		6,600						
108	Total Other Revenue from Local Sources		32,665	9,875	0	15,000	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	5,548,028	867,636	646,254	406,620	206,955	2,000	60,750	132,040

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
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 18-8.05)	3001	346,898							
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		346,898	0	0	0	0	0		0
122	RESTRICTED GRANTS-IN-AID									
123	SPECIAL EDUCATION									
124	Special Education - Private Facility Tuition	3100								
125	Special Education - Extraordinary	3105	74,223							
126	Special Education - Personnel	3110	35,369							
127	Special Education - Orphanage - Individual	3120								
128	Special Education - Orphanage - Summer	3130								
129	Special Education - Summer School	3145								
130	Special Education - Other (Describe & Itemize)	3199								
131	Total Special Education		109,592	0		0				
132	CAREER AND TECHNICAL EDUCATION (CTE)									
133	CTE - Technical Education - Tech Prep	3200								
134	CTE - Secondary Program Improvement (CTEI)	3220								
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		0	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	3,580							
146	School Breakfast Initiative	3365	300							
147	Driver Education	3370	7,850							
148	Adult Education (from ICCB)	3410								
149	Adult Education - Other (Describe & Itemize)	3499								
150	TRANSPORTATION									
151	Transportation - Regular/Vocational	3500				80,000				
152	Transportation - Special Education	3510				75,000				
153	Transportation - Other (Describe & Itemize)	3599								
154	Total Transportation		0	0		155,000	0			
155	Learning Improvement - Change Grants	3610								
156	Scientific Literacy	3660								
157	Truant Alternative/Optional Education	3695								
158	Early Childhood - Block Grant	3705	1,400	1,000		58,000				
159	Reading Improvement Block Grant	3715								
160	Reading Improvement Block Grant - Reading Recovery	3720								
161	Continued Reading Improvement Block Grant	3725								

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775	2,927								
166	Technology - Learning Technology Centers	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		125,649	1,000	0	213,000	0	0	0	0	
173	Total Receipts/Revenues from State Sources	3000	472,547	1,000	0	213,000	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	
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			
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - SEA Projects	4105									
189	Title V - Rural and Low Income Schools (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	95,135								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	19,524								
197	Summer Food Service Admin/Program	4225									
198	Child Care Commodity/SFS 13-Adult Day Care	4226									
199	Fresh Fruit and Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		114,659				0				
202	TITLE I										
203	Title I - Low Income	4300	67,202								
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		67,202	0		0	0				

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J
2	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
212	TITLE IV									
213	Title IV - Safe & Drug Free Schools - Formula	4400								
214	Title IV - 21st Century									
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/Low Incidence	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			137,754					
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 - XI	4880								
259	Total Stimulus Programs		0	0	137,754	0	0	0		0
260	Advanced Placement Fee/International Baccalaureate	4904								
261	Emergency Immigrant Assistance	4905								
262	Title III - English Language Acquisition	4909								
263	Learn & Serve America	4910								
264	McKinney Education for Homeless Children	4920								
265	Title II - Eisenhower - Professional Development Formula	4930								
266	Title II - Teacher Quality	4932	29,204							

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
267	Federal Charter Schools	4960								
268	Medicaid Matching Funds - Administrative Outreach	4991	9,000							
269	Medicaid Matching Funds - Fee-For-Service Program	4992	8,000							
270	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998								
271	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		228,065	0	137,754	0	0	0		0
272	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	228,065	0	137,754	0	0	0	0	0
273	TOTAL DIRECT RECEIPTS/REVENUES		6,248,640	868,636	784,008	619,620	206,955	2,000	60,750	132,040

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1	(90)
	Fire Prevention & Safety
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ESTIMATED RECEIPTS/REVENUES

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ESTIMATED RECEIPTS/REVENUES

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ESTIMATED RECEIPTS/REVENUES

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2	Fire Prevention & Safety
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271	0
272	0
273	99,035

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
	Description	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
3	10 - EDUCATIONAL FUND (ED)									
4	INSTRUCTION (ED)									
5	Regular Programs	1100	2,571,874	691,455	54,525	119,398	124,400			
6	Pre-K Programs	1125								
7	Special Education Programs (Functions 1200 - 1220)	1200	405,435	92,494	200	5,444				
8	Special Education Programs Pre-K	1225								
9	Remedial and Supplemental Programs K-12	1250	53,780		13,422					
10	Remedial and Supplemental Programs Pre-K	1275								
11	Adult/Continuing Education Programs	1300								
12	CTE Programs	1400	281,518	66,381	1,075	8,312	8,000			
13	Interscholastic Programs	1500	111,562	17,789	55,954	50,820	5,000			
14	Summer School Programs	1600								
15	Gifted Programs	1650								
16	Driver's Education Programs	1700	16,500		3,000	5,250				
17	Bilingual Programs	1800								
18	Truant Alternative & Optional Programs	1900								
19	Pre-K Programs - Private Tuition	1910								
20	Regular K-12 Programs Private Tuition	1911								
21	Special Education Programs K-12 Private Tuition	1912								
22	Special Education Programs Pre-K Tuition	1913								
23	Remedial/Supplemental Programs K-12 Private Tuition	1914								
24	Remedial/Supplemental Programs Pre-K Private Tuition	1915								
25	Adult/Continuing Education Programs Private Tuition	1916								
26	CTE Programs Private Tuition	1917								
27	Interscholastic Programs Private Tuition	1918								
28	Summer School Programs Private Tuition	1919								
29	Gifted Programs Private Tuition	1920								
30	Bilingual Programs Private Tuition	1921								
31	Truants Alternative/Opt Ed Programs Private Tuition	1922								
32	Total Instruction¹⁴	1000	3,440,669	868,119	128,176	189,224	137,400	0	0	0
33	SUPPORT SERVICES (ED)									
34	Support Services - Pupil									
35	Attendance & Social Work Services	2110								
36	Guidance Services	2120	45,045	13,731	70	1,000				
37	Health Services	2130	29,437	4,465	1,725	2,000	2,000			
38	Psychological Services	2140								
39	Speech Pathology & Audiology Services	2150								
40	Other Support Services - Pupils (Describe & Itemize)	2190								
41	Total Support Services - Pupil	2100	74,482	18,196	1,795	3,000	2,000	0	0	0
42	Support Services - Instructional Staff									
43	Improvement of Instruction Services	2210		20,000	19,500					
44	Educational Media Services	2220	84,689	20,195	500	15,919				
45	Assessment & Testing	2230				2,172				
46	Total Support Services - Instructional Staff	2200	84,689	40,195	20,000	18,091	0	0	0	0
47	Support Services - General Administration									
48	Board of Education Services	2310			43,150	2,350				
49	Executive Administration Services	2320	62,315	30,043	6,000	1,600	800			
50	Special Area Administration Services	2330								
51	Tort Immunity Services	2360 - 2370								
52	Total Support Services - General Administration	2300	62,315	30,043	49,150	3,950	800	0	0	0
53	Support Services - School Administration									
54	Office of the Principal Services	2410	317,320	89,020	19,150	9,100	3,000			
55	Other Support Services - School Administration (Describe & Itemize)	2490								
56	Total Support Services - School Administration	2400	317,320	89,020	19,150	9,100	3,000	0	0	0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
2	Description	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
57	Support Services - Business									
58	Direction of Business Support Services	2510								
59	Fiscal Services	2520	60,371	9,235	9,800					
60	Operation & Maintenance of Plant Services	2540								
61	Pupil Transportation Services	2550								
62	Food Services	2560	136,225	8,575	10,823	168,883	2,000			
63	Internal Services	2570								
64	Total Support Services - Business	2500	196,596	17,810	20,623	168,883	2,000	0	0	0
65	Support Services - Central									
66	Direction of Central Support Services	2610								
67	Planning, Research, Development & Evaluation Services	2620								
68	Information Services	2630								
69	Staff Services	2640								
70	Data Processing Services	2660								
71	Total Support Services - Central	2600	0	0	0	0	0	0	0	0
72	Other Support Services (Describe & Itemize)	2900								
73	Total Support Services	2000	735,402	195,264	110,718	203,024	7,800	0	0	0
74	COMMUNITY SERVICES (ED)	3000								
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)									
76	Payments to Other Govt Units (In-State)									
77	Payments for Regular Programs	4110								
78	Payments for Special Education Programs	4120								
79	Payments for Adult/Continuing Education Programs	4130								
80	Payments for CTE Programs	4140								
81	Payments for Community College Programs	4170								
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190								
83	Total Payments to Districts and Other Govt Units (In-State)	4100			0			0		
84	Payments for Regular Programs - Tuition	4210								
85	Payments for Special Education Programs - Tuition	4220								
86	Payments for Adult/Continuing Education Programs - Tuition	4230								
87	Payments for CTE Programs - Tuition	4240								
88	Payments for Community College Programs - Tuition	4270								
89	Payments for Other Programs - Tuition	4280								
90	Other Payments to In-State Govt Units	4290								
91	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0		
92	Payments for Regular Programs - Transfers	4310								
93	Payments for Special Education Programs - Transfers	4320						180,530		
94	Payments for Adult/Continuing Ed Programs - Transfers	4330								
95	Payments for CTE Programs - Transfers	4340						29,100		
96	Payments for Community College Program - Transfers	4370								
97	Payments for Other Programs - Transfers	4380								
98	Other Payments to In-State Govt Units - Transfers	4390								
99	Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			209,630		
100	Payments to Other District & Govt Units (Out of State)	4400								
101	Total Payments to Other District & Govt Units	4000			0			209,630		
102	DEBT SERVICE (ED)									
103	Debt Service - Interest on Short-Term Debt									
104	Tax Anticipation Warrants	5110								
105	Tax Anticipation Notes	5120								
106	Corporate Personal Property Repl Tax Anticipated Notes	5130								
107	State Aid Anticipation Certificates	5140								
108	Other Interest on Short-Term Debt	5150								
109	Total Debt Service - Interest on Short-Term Debt	5100						0		

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
1	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
110	Debt Service - Interest on Long-Term Debt	5200								
111	Total Debt Service	5000						0		
112	PROVISION FOR CONTINGENCIES (ED)	6000								
113	Total Direct Disbursements/Expenditures		4,176,071	1,063,383	238,894	392,248	145,200	209,630	0	0
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
115										
116	20 - OPERATIONS AND MAINTENANCE FUND (O&M)									
117	SUPPORT SERVICES (O&M)									
118	Support Services - Pupil									
119	Other Support Services - Pupils (Describe & Itemize)	2190								
120	Support Services - Business									
121	Direction of Business Support Services	2510								
122	Facilities Acquisition & Construction Services	2530								
123	Operation & Maintenance of Plant Services	2540	248,749	65,650	202,271	295,883	36,675			
124	Pupil Transportation Services	2550								
125	Food Services	2560								
126	Total Support Services - Business	2500	248,749	65,650	202,271	295,883	36,675	0	0	0
127	Other Support Services (Describe & Itemize)	2900								
128	Total Support Services	2000	248,749	65,650	202,271	295,883	36,675	0	0	0
129	COMMUNITY SERVICES (O&M)	3000								
130	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)									
131	Payments to Other Govt Units (In-State)									
132	Payments for Special Education Programs	4120								
133	Payments for CTE Program	4140						12,000		
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190								
135	Total Payments to Other Govt Units (In-State)	4100				0		12,000		
136	Payments to Other Govt Units (Out of State)	4400								
137	Total Payments to Other District and Govt Unit	4000				0		12,000		
138	DEBT SERVICE (O&M)									
139	Debt Service - Interest on Short-Term Debt									
140	Tax Anticipation Warrants	5110								
141	Tax Anticipation Notes	5120								
142	Corporate Personal Prop Repl Tax Anticipated Notes	5130								
143	State Aid Anticipation Certificates	5140								
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150								
145	Total Debt Service - Interest on Short-Term Debt	5100						0		
146	Debt Service - Interest on Long-Term Debt	5200								
147	Total Debt Service	5000						0		
148	PROVISION FOR CONTINGENCIES (O&M)	6000								
149	Total Direct Disbursements/Expenditures		248,749	65,650	202,271	295,883	36,675	12,000	0	0
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
151										
152	30 - DEBT SERVICE FUND (DS)									
153	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000								
154	DEBT SERVICE (DS)									
155	Debt Service - Interest on Short-Term Debt									
156	Tax Anticipation Warrants	5110								
157	Tax Anticipation Notes	5120								
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130								
159	State Aid Anticipation Certificates	5140								
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150								
161	Total Debt Service - Interest On Short-Term Debt	5100						0		

	A	B	C	D	E	F	G	H	I	J
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
1	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
162	Debt Service - Interest on Long-Term Debt	5200						466,128		
163	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						310,000		
164	Debt Service Other (Describe & Itemize)	5400								
165	Total Debt Service	5000			0			776,128		
166	PROVISION FOR CONTINGENCIES (DS)	6000								
167	Total Direct Disbursements/Expenditures				0			776,128		
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
170	40 - TRANSPORTATION FUND (TR)									
171	SUPPORT SERVICES (TR)									
172	Support Services - Pupils									
173	Other Support Services - Pupils (Describe & Itemize)	2190								
174	Support Services - Business									
175	Pupil Transportation Services	2550	316,338	10,579	27,675	117,942	130,000			
176	Other Support Services (Describe & Itemize)	2900								
177	Total Support Services	2000	316,338	10,579	27,675	117,942	130,000	0	0	0
178	COMMUNITY SERVICES (TR)	3000								
179	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)									
180	Payments to Other Govt Units (In-State)									
181	Payments for Regular Program	4110								
182	Payments for Special Education Programs	4120								
183	Payments for Adult/Continuing Education Programs	4130								
184	Payments for CTE Programs	4140								
185	Payments for Community College Programs	4170								
186	Other Payments to In-State Govt Units (Describe & Itemize)	4190								
187	Total Payments to Other Govt Units (In-State)	4100			0			0		
188	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400								
189	Total Payments to Other Districts & Govt Units	4000			0			0		
190	DEBT SERVICE (TR)									
191	Debt Service - Interest on Short-Term Debt									
192	Tax Anticipation Warrants	5110								
193	Tax Anticipation Notes	5120								
194	Corporate Personal Prop Repl Tax Anticipation Notes	5130								
195	State Aid Anticipation Certificates	5140								
196	Other Interest on Short-Term Debt (Describe and Itemize)	5150								
197	Total Debt Service - Interest On Short-Term Debt	5100						0		
198	Debt Service - Interest on Long-Term Debt	5200								
199	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300								
200	Debt Service - Other (Describe and Itemize)	5400								
201	Total Debt Service	5000						0		
202	PROVISION FOR CONTINGENCIES (TR)	6000								
203	Total Direct Disbursements/Expenditures		316,338	10,579	27,675	117,942	130,000	0	0	0
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
205										
206	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)									
207	INSTRUCTION (MR/SS)									
208	Regular Program	1100		46,541						
209	Pre-K Programs	1125								
210	Special Education Programs (Functions 1200-1220)	1200		21,344						
211	Special Education Programs Pre-K	1225								
212	Remedial and Supplemental Programs K-12	1250		2,709						
213	Remedial and Supplemental Programs Pre-K	1275								
214	Adult/Continuing Education Programs	1300								

	A	B	C	D	E	F	G	H	I	J
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
2	Description	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
215	CTE Programs	1400		1,977						
216	Interscholastic Programs	1500		5,137						
217	Summer School Programs	1600								
218	Gifted Programs	1650								
219	Driver's Education Programs	1700		192						
220	Bilingual Programs	1800								
221	Truant Alternative & Optional Programs	1900								
222	Total Instruction	1000		77,900						
223	SUPPORT SERVICES (MR/SS)									
224	Support Services - Pupil									
225	Attendance & Social Work Services	2110								
226	Guidance Services	2120		624						
227	Health Services	2130		4,702						
228	Psychological Services	2140								
229	Speech Pathology & Audiology Services	2150								
230	Other Support Services - Pupils (Describe & Itemize)	2190								
231	Total Support Services - Pupil	2100		5,326						
232	Support Services - Instructional Staff									
233	Improvement of Instruction Services	2210		218						
234	Educational Media Services	2220		2,027						
235	Assessment & Testing	2230								
236	Total Support Services - Instructional Staff	2200		2,245						
237	Support Services - General Administration									
238	Board of Education Services	2310								
239	Executive Administration Services	2320		1,083						
240	Special Area Administrative Services	2330								
241	Claims Paid from Self Insurance Fund	2361								
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362								
243	Unemployment Insurance Payments	2363								
244	Insurance Payments (regular or self-insurance)	2364								
245	Risk Management and Claims Services Payments	2365								
246	Judgment and Settlements	2366								
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367								
248	Reciprocal Insurance Payments	2368								
249	Legal Service	2369								
250	Total Support Services - General Administration	2300		1,083						
251	Support Services - School Administration									
252	Office of the Principal Services	2410		17,121						
253	Other Support Services - School Administration (Describe & Itemize)	2490								
254	Total Support Services - School Administration	2400		17,121						
255	Support Services - Business									
256	Direction of Business Support Services	2510								
257	Fiscal Services	2520		10,009						
258	Facilities Acquisition & Construction Services	2530		3,182						
259	Operation & Maintenance of Plant Service	2540		42,721						
260	Pupil Transportation Services	2550		47,650						
261	Food Services	2560		21,388						
262	Internal Services	2570								
263	Total Support Services - Business	2500		124,950						

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
2	Description	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
264	Support Services - Central									
265	Direction of Central Support Services	2610								
266	Planning, Research, Development & Evaluation Services	2620								
267	Information Services	2630								
268	Staff Services	2640								
269	Data Processing Services	2660								
270	Total Support Services - Central	2600		0						
271	Other Support Services (Describe & Itemize)	2900								
272	Total Support Services	2000		150,725						
273	COMMUNITY SERVICES (MR/SS)	3000								
274	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)									
275	Payments for Special Education Programs	4120								
276	Payments for CTE Programs	4140								
277	Total Payments to Other Districts & Govt Units	4000		0						
278	DEBT SERVICE (MR/SS)									
279	Debt Service - Interest on Short-Term Debt									
280	Tax Anticipation Warrants	5110								
281	Tax Anticipation Notes	5120								
282	Corporate Personal Prop Repl Tax Anticipation Notes	5130								
283	State Aid Anticipation Certificates	5140								
284	Other (Describe & Itemize)	5150								
285	Total Debt Service	5000						0		
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000								
287	Total Direct Disbursements/Expenditures			228,625				0		
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
289										
290	60 - CAPITAL PROJECTS (CP)									
291	SUPPORT SERVICES (CP)									
292	Support Services - Business									
293	Facilities Acquisition & Construction Services	2530			503,000					
294	Other Support Services (Describe & Itemize)	2900								
295	Total Support Services	2000	0	0	503,000	0	0	0	0	
296	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)									
297	Payments to Other Govt Units (In-State)									
298	Payments to Other Govt Units (In-State)	4100								
299	Payment for Special Education Programs	4120								
300	Payment for CTE Programs	4140								
301	Other Payments to In-State Governmental Units (Describe & Itemize)	4190								
302	Total Payments to Other Districts & Govt Units	4000			0			0		
303	PROVISION FOR CONTINGENCIES (CP)	6000								
304	Total Direct Disbursements/Expenditures		0	0	503,000	0	0	0	0	
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
306										
307	70 WORKING CASH FUND (WC)									
308										
309	80 - TORT FUND (TF)									
310	SUPPORT SERVICES - GENERAL ADMINISTRATION									
311	Claims Paid from Self Insurance Fund	2361								
312	Workers' Compensation or Workers' Occupational Disease Act Payments	2362		41,600						
313	Unemployment Insurance Payments	2363		10,000						
314	Insurance Payments (regular or self-insurance)	2364			25,589					
315	Risk Management and Claims Services Payments	2365								
316	Judgment and Settlements	2366								

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
2	Description	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	22,599		12,800					
318	Reciprocal Insurance Payments	2368								
319	Legal Service	2369								
320	Property Insurance (Building & Grounds)	2371								
321	Vehicle Insurance (Transportation)	2372								
322	Total Support Services - General Administration	2000	22,599	51,600	38,389	0	0	0	0	
323	DEBT SERVICE (TF)									
324	Debt Service - Interest on Short-Term Debt									
325	Tax Anticipation Warrants	5110								
326	Corporate Personal Property Replacement Tax Anticipation Notes	5130								
327	Other Interest or Short-Term Debt	5150								
328	Total Debt Service	5000						0		
329	PROVISION FOR CONTINGENCIES (TF)	6000								
330	Total Direct Disbursements/Expenditures		22,599	51,600	38,389	0	0	0	0	
331	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
332										
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)									
334	SUPPORT SERVICES (FP&S)									
335	Support Services - Business									
336	Facilities Acquisition & Construction Services	2530	18,935		44,000	6,700				
337	Operation & Maintenance of Plant Service	2540								
338	Total Support Services - Business	2500	18,935	0	44,000	6,700	0	0	0	
339	Other Support Services (Describe & Itemize)	2900								
340	Total Support Services	2000	18,935	0	44,000	6,700	0	0	0	
341	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)									
342	Other Payments to In-State Govt Units (Describe & Itemize)	4190								
343	Total Payments to Other Districts & Govt Units (FPS)	4000						0		
344	DEBT SERVICE (FP&S)									
345	Debt Service - Interest on Short-Term Debt									
346	Tax Anticipation Warrants	5110								
347	Other Interest on Short-Term Debt	5150								
348	Total Debt Service - Interest on Short-Term Debt	5100						0		
349	Debt Service - Interest on Long-Term Debt	5200								
350	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300								
351	Total Debt Service	5000						0		
352	PROVISIONS FOR CONTINGENCIES (FP&S)	6000								
353	Total Direct Disbursements/Expenditures		18,935	0	44,000	6,700	0	0	0	
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									

	K
1	(900)
2	Total
3	
4	
5	3,561,652
6	0
7	503,573
8	0
9	67,202
10	0
11	0
12	365,286
13	241,125
14	0
15	0
16	24,750
17	0
18	0
19	0
20	0
21	0
22	0
23	0
24	0
25	0
26	0
27	0
28	0
29	0
30	0
31	0
32	4,763,588
33	
34	
35	0
36	59,846
37	39,627
38	0
39	0
40	0
41	99,473
42	
43	39,500
44	121,303
45	2,172
46	162,975
47	
48	45,500
49	100,758
50	0
51	0
52	146,258
53	
54	437,590
55	0
56	437,590

	K
1	(900)
2	Total
57	
58	0
59	79,406
60	0
61	0
62	326,506
63	0
64	405,912
65	
66	0
67	0
68	0
69	0
70	0
71	0
72	0
73	1,252,208
74	0
75	
76	
77	0
78	0
79	0
80	0
81	0
82	0
83	0
84	0
85	0
86	0
87	0
88	0
89	0
90	0
91	0
92	0
93	180,530
94	0
95	29,100
96	0
97	0
98	0
99	209,630
100	0
101	209,630
102	
103	
104	0
105	0
106	0
107	0
108	0
109	0

	K
1	(900)
2	Total
110	0
111	0
112	0
113	6,225,426
114	23,214
115	
116	
117	
118	
119	0
120	
121	0
122	0
123	849,228
124	0
125	0
126	849,228
127	0
128	849,228
129	0
130	
131	
132	0
133	12,000
134	0
135	12,000
136	0
137	12,000
138	
139	
140	0
141	0
142	0
143	0
144	0
145	0
146	0
147	0
148	0
149	861,228
150	7,408
151	
152	
153	0
154	
155	
156	0
157	0
158	0
159	0
160	0
161	0

	K
1	(900)
2	Total
162	466,128
163	310,000
164	0
165	776,128
166	0
167	776,128
168	7,880
169	
170	
171	
172	
173	0
174	
175	602,534
176	0
177	602,534
178	0
179	
180	
181	0
182	0
183	0
184	0
185	0
186	0
187	0
188	0
189	0
190	
191	
192	0
193	0
194	0
195	0
196	0
197	0
198	0
199	0
200	0
201	0
202	0
203	602,534
204	17,086
205	
206	
207	
208	46,541
209	0
210	21,344
211	0
212	2,709
213	0
214	0

10/1/2011

	K
1	(900)
2	Total
215	1,977
216	5,137
217	0
218	0
219	192
220	0
221	0
222	77,900
223	
224	
225	0
226	624
227	4,702
228	0
229	0
230	0
231	5,326
232	
233	218
234	2,027
235	0
236	2,245
237	
238	0
239	1,083
240	0
241	0
242	0
243	0
244	0
245	0
246	0
247	0
248	0
249	0
250	1,083
251	
252	17,121
253	0
254	17,121
255	
256	0
257	10,009
258	3,182
259	42,721
260	47,650
261	21,388
262	0
263	124,950

	K
1	(900)
2	Total
264	
265	0
266	0
267	0
268	0
269	0
270	0
271	0
272	150,725
273	0
274	
275	0
276	0
277	0
278	
279	
280	0
281	0
282	0
283	0
284	0
285	0
286	0
287	228,625
288	(21,670)
289	
290	
291	
292	
293	503,000
294	0
295	503,000
296	
297	
298	0
299	0
300	0
301	0
302	0
303	0
304	503,000
305	(501,000)
306	
307	
308	
309	
310	
311	0
312	41,600
313	10,000
314	25,589
315	0
316	0

	K
1	(900)
2	Total
317	35,399
318	0
319	0
320	0
321	0
322	112,588
323	
324	
325	0
326	0
327	0
328	0
329	0
330	112,588
331	19,452
332	
333	
334	
335	
336	69,635
337	0
338	69,635
339	0
340	69,635
341	
342	0
343	0
344	
345	
346	0
347	0
348	0
349	0
350	0
351	0
352	0
353	69,635
354	29,400

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	Eastland CUSD #308		8008308026			
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	6,248,640	868,636	619,620	60,750	7,797,646
6	Direct Expenditures	6,225,426	861,228	602,534		7,689,188
7	Difference	23,214	7,408	17,086	60,750	108,458
8	Estimated Fund Balance - June 30, 2012	3,454,733	472,470	435,694	250,316	4,613,213
9	Balanced budget, no deficit reduction plan is required.					
10						
11						
12	A deficit reduction plan is required if the local board of education adopts (or amends) the 2011-12 school district budget in which the "operating funds" listed above result in direct revenues (line 5) being less than direct expenditures (line 6) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 8).					
13	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.					
14	The deficit reduction plan, if required, is developed using ISBE guidelines and format.					

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

	A	B	C	D	E	F	G
1			DEFICIT REDUCTION PLAN				
2			ESTIMATED BUDGET				
3	Eastland CUSD #308 8008308026		FY2011-12				
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,431,519	465,062	418,608	189,566	4,504,755
8	RECEIPTS/REVENUES		Acct No.				
9	LOCAL SOURCES		1000	5,548,028	867,636	406,620	60,750
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0	0
11	STATE SOURCES		3000	472,547	1,000	213,000	0
12	FEDERAL SOURCES		4000	228,065	0	0	0
13	Total Receipts/Revenues			6,248,640	868,636	619,620	60,750
14	DISBURSEMENTS/EXPENDITURES		Funct No.				
15	INSTRUCTION		1000	4,763,588			4,763,588
16	SUPPORT SERVICES		2000	1,252,208	849,228	602,534	2,703,970
17	COMMUNITY SERVICES		3000	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	209,630	12,000	0	221,630
19	DEBT SERVICES		5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES		6000	0	0	0	0
21	Total Disbursements/Expenditures			6,225,426	861,228	602,534	7,689,188
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			23,214	7,408	17,086	60,750
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)			0	0	0	0
25	OTHER USES OF FUNDS (8000)			0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS			0	0	0	0
27	ESTIMATED ENDING FUND BALANCE			3,454,733	472,470	435,694	250,316

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1			ESTIMATED BUDGET FY2012-13				
2							
3	Eastland CUSD #308	8008308026					
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,454,733	472,470	435,694	250,316	4,613,213
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
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		3,454,733	472,470	435,694	250,316	4,613,213

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1			ESTIMATED BUDGET FY2013-14				
2							
3	Eastland CUSD #308	8008308026					
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,454,733	472,470	435,694	250,316	4,613,213
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
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		3,454,733	472,470	435,694	250,316	4,613,213

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1			ESTIMATED BUDGET FY2014-15				
2							
3	Eastland CUSD #308	8008308026					
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,454,733	472,470	435,694	250,316	4,613,213
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
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		3,454,733	472,470	435,694	250,316	4,613,213

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
1			SUMMARY			
2			BUDGET ADDENDUM - DEFICIT REDUCTION PLAN			
3	Eastland CUSD #308 8008308026		ESTIMATED BUDGET			
4	<i>District Number</i>		<i>Date of Adoption:</i>			
5			<i>(Enter as MM/DD/YY)</i>			
6			FY2011-12	FY2012-13	FY2013-14	FY2014-15
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		4,504,755	4,613,213	4,613,213	4,613,213
8	RECEIPTS/REVENUES		Acct No.			
9	LOCAL SOURCES		1000	6,883,034	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0
11	STATE SOURCES		3000	686,547	0	0
12	FEDERAL SOURCES		4000	228,065	0	0
13	Total Receipts/Revenues			7,797,646	0	0
14	DISBURSEMENTS/EXPENDITURES		Funct No.			
15	INSTRUCTION		1000	4,763,588	0	0
16	SUPPORT SERVICES		2000	2,703,970	0	0
17	COMMUNITY SERVICES		3000	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	221,630	0	0
19	DEBT SERVICES		5000	0	0	0
20	PROVISION FOR CONTINGENCIES		6000	0	0	0
21	Total Disbursements/Expenditures			7,689,188	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			108,458	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)			0	0	0
25	OTHER USES OF FUNDS (8000)			0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS			0	0	0
27	ESTIMATED ENDING FUND BALANCE			4,613,213	4,613,213	4,613,213

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2012 through Fiscal Year 2015

Eastland CUSD #308 8008308026

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:

www.isbe.net/sfms/budget/2012/budget.htm

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

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 FY2012 budgeted expenditures over FY2011 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: Eastland CUSD #308
RCDT Number: 08-008-3080-26

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2011			Budgeted Expenditures, Fiscal Year 2012		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	99,786		99,786	100,758		100,758
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 Included Above				0			0
8. Totals		99,786	0	99,786	100,758	0	100,758
9. Estimated Percent Increase (Decrease) for FY2012 (Budgeted) over FY2011 (Actual)							1%

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.
- 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 45).
- 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 63).
- ¹⁰ Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-6 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	
<p>This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. Errors must be corrected before the budget is finalized and submitted to ISBE.</p>	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Congratulations! You have a balanced budget.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
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 2011 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, 2011, (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, 2012, (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