

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2018 - June 30, 2019

Balanced budget, no deficit reduction plan is required.

Date of Amended Budget: 12/12/2018
(MM/DD/YY)

District Name: Lewistown CUSD #97

District RCDT No: 26-029-0970-26

If your FY18 AFR states that you need to do a deficit reduction plan and your FY19 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Lewistown CUSD #97, County of Fulton, State of Illinois, for the Fiscal Year beginning July 1, 2018 and ending June 30, 2019.

WHEREAS the Board of Education of Lewistown CUSD #97, County of FULTON, 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 19 day of September, 20 2018, 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, 2018 and ending June 30, 2019.

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 12 day of December, 20 18 by a roll call vote of _____ Yeas, and _____ Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Tom Shafer	
Elaine Stone	
Jayson Herrick	
Dale Shaeffer	
Doug Hampton	
Mark Smith	

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.

** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.

- (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
- (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted to School Finance Report (SFR): <https://sec1.isbe.net/attachmgr/default.aspx>
The electronic version does not require member signatures.

	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: Enter Whole Numbers Only	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, 2018 ¹		2,197,537	451,934	174,575	444,141	720,434	341,548	399,563	250,844	537,949	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	2,151,931	574,726	244,767	233,692	330,886	240,025	31,960	175,040	33,610	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	2,732,515	0	0	207,900	0	0	0	0	0	
8	FEDERAL SOURCES	4000	564,157	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		5,448,603	574,726	244,767	441,592	330,886	240,025	31,960	175,040	33,610	
10	Receipts/Revenues for "On Behalf" Payments ²	3998										
11	Total Receipts/Revenues		5,448,603	574,726	244,767	441,592	330,886	240,025	31,960	175,040	33,610	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	3,685,419				72,645					
14	SUPPORT SERVICES	2000	1,310,520	484,800		385,350	193,225	240,000		302,600	556,211	
15	COMMUNITY SERVICES	3000	500	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	115,500	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	245,600	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		5,111,939	484,800	245,600	385,350	265,870	240,000		302,600	556,211	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		5,111,939	484,800	245,600	385,350	265,870	240,000		302,600	556,211	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		336,664	89,926	-833	56,242	65,016	25	31,960	-127,560	-522,601	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
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 ⁸		0	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: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and 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	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	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2019		2,534,201	541,860	173,742	500,383	785,450	341,573	431,523	123,284	15,348	

SUMMARY OF EXPENDITURES (by Major Object)

	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	Total By Object
86	Object Name											
87	Salaries	100	3,458,229	183,000		246,250		0		190,900	0	4,078,379
88	Employee Benefits	200	694,470	23,000		5,700	265,870	0		0	0	989,040
89	Purchased Services	300	307,500	53,500	0	66,400		170,000		101,700	26,211	725,311
90	Supplies & Materials	400	437,540	219,000		67,000		70,000		10,000	0	803,540
91	Capital Outlay	500	3,000	6,300		0		0		0	530,000	539,300
92	Other Objects	600	211,200	0	245,600	0	0	0		0	0	456,800
93	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
94	Termination Benefits	800	0	0		0		0		0	0	0

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: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
95	Total Expenditures		5,111,939	484,800	245,600	385,350	265,870	240,000		302,600	556,211	7,592,370

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2018 ⁷										
4	Total Direct Receipts & Other Sources ⁸		5,448,603	574,726	244,767	441,592	330,886	240,025	31,960	175,040	33,610
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		5,448,603	574,726	244,767	441,592	330,886	240,025	31,960	175,040	33,610
12	Total Amount Available		5,448,603	574,726	244,767	441,592	330,886	240,025	31,960	175,040	33,610
13	Total Direct Disbursements & Other Uses ⁹		5,111,939	484,800	245,600	385,350	265,870	240,000	0	302,600	556,211
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		5,111,939	484,800	245,600	385,350	265,870	240,000	0	302,600	556,211
21	ENDING CASH BALANCE ON HAND June 30, 2019 ⁷		336,664	89,926	-833	56,242	65,016	25	31,960	-127,560	-522,601

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)									
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100								
5	Designated Purposes Levies ^{11 (1110-1120)}	-	1,695,193	478,656	244,727	127,642	307,286		31,910	175,000
6	Leasing Purposes Levy ¹²	1130	31,910							
7	Special Education Purposes Levy	1140	25,528							
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		1,752,631	478,656	244,727	127,642	307,286	0	31,910	175,000
13	PAYMENTS IN LIEU OF TAXES	1200								
14	Mobile Home Privilege Tax	1210								
15	Payments from Local Housing Authority	1220					23,500			
16	Corporate Personal Property Replacement Taxes ¹³	1230	220,000	50,000		100,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290								
18	Total Payments in Lieu of Taxes		220,000	50,000	0	100,000	23,500	0	0	0
19	TUITION	1300								
20	Regular Tuition from Pupils or Parents (In State)	1311								
21	Regular Tuition from Other Districts (In State)	1312								
22	Regular Tuition from Other Sources (In State)	1313								
23	Regular Tuition from Other Sources (Out of State)	1314								
24	Summer School Tuition from Pupils or Parents (In State)	1321								
25	Summer School Tuition from Other Districts (In State)	1322								
26	Summer School Tuition from Other Sources (In State)	1323								
27	Summer School Tuition from Other Sources (Out of State)	1324								
28	CTE Tuition from Pupils or Parents (In State)	1331								
29	CTE Tuition from Other Districts (In State)	1332								
30	CTE Tuition from Other Sources (In State)	1333								
31	CTE Tuition from Other Sources (Out of State)	1334								
32	Special Education Tuition from Pupils or Parents (In State)	1341								
33	Special Education Tuition from Other Districts (In State)	1342								
34	Special Education Tuition from Other Sources (In State)	1343								
35	Special Education Tuition from Other Sources (Out of State)	1344								
36	Adult Tuition from Pupils or Parents (In State)	1351								
37	Adult Tuition from Other Districts (In State)	1352								
38	Adult Tuition from Other Sources (In State)	1353								
39	Adult Tuition from Other Sources (Out of State)	1354								
40	Total Tuition		0							
41	TRANSPORTATION FEES	1400								
42	Regular Transportation Fees from Pupils or Parents (In State)	1411								
43	Regular Transportation Fees from Other Districts (In State)	1412								
44	Regular Transportation Fees from Other Sources (In State)	1413								
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415								
46	Regular Transportation Fees from Other Sources (Out of State)	1416								
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421								
48	Summer School Transportation Fees from Other Districts (In State)	1422								
49	Summer School Transportation Fees from Other Sources (In State)	1423								
50	Summer School Transportation Fees from Other Sources (Out of State)	1424								
51	CTE Transportation Fees from Pupils or Parents (In State)	1431								
52	CTE Transportation Fees from Other Districts (In State)	1432								
53	CTE Transportation Fees from Other Sources (In State)	1433								
54	CTE Transportation Fees from Other Sources (Out of State)	1434								

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441								
56	Special Education Transportation Fees from Other Districts (In State)	1442								
57	Special Education Transportation Fees from Other Sources (In State)	1443								
58	Special Education Transportation Fees from Other Sources (Out of State)	1444								
59	Adult Transportation Fees from Pupils or Parents (In State)	1451								
60	Adult Transportation Fees from Other Districts (In State)	1452								
61	Adult Transportation Fees from Other Sources (In State)	1453								
62	Adult Transportation Fees from Other Sources (Out of State)	1454								
63	Total Transportation Fees					0				
64	EARNINGS ON INVESTMENTS	1500								
65	Interest on Investments	1510	300	70	40	50	100	25	50	40
66	Gain or Loss on Sale of Investments	1520								
67	Total Earnings on Investments		300	70	40	50	100	25	50	40
68	FOOD SERVICE	1600								
69	Sales to Pupils - Lunch	1611	36,500							
70	Sales to Pupils - Breakfast	1612	500							
71	Sales to Pupils - A la Carte	1613	35,000							
72	Sales to Pupils - Other (Describe & Itemize)	1614								
73	Sales to Adults	1620	4,000							
74	Other Food Service (Describe & Itemize)	1690	32,000							
75	Total Food Service		108,000							
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700								
77	Admissions - Athletic	1711	22,000							
78	Admissions - Other	1719								
79	Fees	1720	9,000							
80	Book Store Sales	1730								
81	Other District/School Activity Revenue (Describe & Itemize)	1790								
82	Total District/School Activity Income		31,000	0						
83	TEXTBOOK INCOME	1800								
84	Rentals - Regular Textbooks	1811	18,000							
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		18,000							
94	OTHER REVENUE FROM LOCAL SOURCES	1900								
95	Rentals	1910		43,500						
96	Contributions and Donations from Private Sources	1920	2,000							
97	Impact Fees from Municipal or County Governments	1930								
98	Services Provided Other Districts	1940								
99	Refund of Prior Years' Expenditures	1950	5,000	2,000						
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						240,000		
104	Payment from Other Districts	1991								
105	Sale of Vocational Projects	1992								

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
106	Other Local Fees (Describe & Itemize)	1993								
107	Other Local Revenues (Describe & Itemize)	1999	15,000	500		6,000				
108	Total Other Revenue from Local Sources		22,000	46,000	0	6,000	0	240,000	0	0
109	Total Receipts/Revenues from Local Sources	1000	2,151,931	574,726	244,767	233,692	330,886	240,025	31,960	175,040
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)									
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 (3000)									
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)									
117	Evidence Based Funding Formula (Section 18-8.15)	3001	2,650,150							
118	Reorganization Incentives (Accounts 3005-3021)	3005								
119	Fast Growth District Grants	3030								
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099								
121	Total Unrestricted Grants-In-Aid		2,650,150	0	0	0	0	0		0
122	RESTRICTED GRANTS-IN-AID (3100-3900)									
123	SPECIAL EDUCATION									
124	Special Education - Private Facility Tuition	3100	23,000							
125	Special Education - Funding for Children Requiring Sp Ed Services	3105								
126	Special Education - Personnel	3110								
127	Special Education - Orphanage - Individual	3120								
128	Special Education - Orphanage - Summer Individual	3130								
129	Special Education - Summer School	3145								
130	Special Education - Other (Describe & Itemize)	3199								
131	Total Special Education		23,000	0		0				
132	CAREER AND TECHNICAL EDUCATION (CTE)									
133	CTE - Technical Education - Tech Prep	3200								
134	CTE - Secondary Program Improvement (CTEI)	3220	26,425							
135	CTE - WECEP	3225								
136	CTE - Agriculture Education	3235	9,540							
137	CTE - Instructor Practicum	3240								
138	CTE - Student Organizations	3270								
139	CTE - Other (Describe & Itemize)	3299								
140	Total Career and Technical Education		35,965	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	2,200							
146	School Breakfast Initiative	3365								
147	Driver Education	3370	7,500							
148	Adult Education (from ICCB)	3410								
149	Adult Education - Other (Describe & Itemize)	3499								
150	TRANSPORTATION									
151	Transportation - Regular and Vocational	3500				128,850				
152	Transportation - Special Education	3510				79,050				
153	Transportation - Other (Describe & Itemize)	3599								

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
154	Total Transportation		0	0		207,900	0			
155	Learning Improvement - Change Grants	3610								
156	Scientific Literacy	3660								
157	Truant Alternative/Optional Education	3695								
158	Early Childhood - Block Grant	3705	13,700							
159	Chicago General Education Block Grant	3766								
160	Chicago Educational Services Block Grant	3767								
161	School Safety & Educational Improvement Block Grant	3775								
162	Technology - Technology for Success	3780								
163	State Charter Schools	3815								
164	Extended Learning Opportunities - Summer Bridges	3825								
165	Infrastructure Improvements - Planning/Construction	3920								
166	School Infrastructure - Maintenance Projects	3925								
167	Other Restricted Revenue from State Sources (Describe & Itemize)	3999								
168	Total Restricted Grants-In-Aid		82,365	0	0	207,900	0	0	0	0
169	Total Receipts/Revenues from State Sources	3000	2,732,515	0	0	207,900	0	0	0	0
170	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)									
171	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)									
172	Federal Impact Aid	4001								
173	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009								
174	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0
175	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)									
176	Head Start	4045								
177	Construction (Impact Aid)	4050								
178	MAGNET	4060								
179	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090								
180	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0		
181	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)									
182	TITLE V									
183	Title V - Flexibility and Accountability	4100								
184	Title V - SEA Projects	4105								
185	Title V - Rural Education Initiative (REI)	4107								
186	Title V - Other (Describe & Itemize)	4199								
187	Total Title V		0	0		0	0			
188	FOOD SERVICE									
189	Breakfast Start-Up Expansion	4200								
190	National School Lunch Program	4210	163,000							
191	Special Milk Program	4215								
192	School Breakfast Program	4220								
193	Summer Food Service Admin/Program	4225								
194	Child and Adult Care Food Program	4226								
195	Fresh Fruit and Vegetables	4240								
196	Food Service - Other (Describe & Itemize)	4299								
197	Total Food Service		163,000				0			
198	TITLE I									
199	Title I - Low Income	4300	356,107							

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
200	Title I - Low Income - Neglected, Private	4305								

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
201	Title I - Migrant Education	4340								
202	Title I - Other (Describe & Itemize)	4399								
203	Total Title I		356,107	0		0	0			
204	TITLE IV									
205	Title IV - Student Support & Academic Enrichment Grant	4400								
206	Title IV - 21st Century	4421								
207	Title IV - Other (Describe & Itemize)	4499								
208	Total Title IV		0	0		0	0			
209	FEDERAL - SPECIAL EDUCATION									
210	Federal Special Education - Preschool Flow-Through	4600								
211	Federal Special Education - Preschool Discretionary	4605								
212	Federal Special Education - IDEA Flow Through	4620								
213	Federal Special Education - IDEA Room & Board	4625								
214	Federal Special Education - IDEA Discretionary	4630								
215	Federal Special Education - IDEA - Other (Describe & Itemize)	4699								
216	Total Federal Special Education		0	0		0	0			
217	CTE - PERKINS									
218	CTE - Perkins-Title III E Tech Prep	4770								
219	CTE - Other (Describe & Itemize)	4799	22,050							
220	Total CTE - Perkins		22,050	0			0			
221	Federal - Adult Education	4810								
222	ARRA - General State Aid - Education Stabilization	4850								
223	ARRA - Title I - Low Income	4851								
224	ARRA - Title I - Neglected, Private	4852								
225	ARRA - Title I - Delinquent, Private	4853								
226	ARRA - Title I - School Improvement (Part A)	4854								
227	ARRA - Title I - School Improvement (Section 1003g)	4855								
228	ARRA - IDEA - Part B - Preschool	4856								
229	ARRA - IDEA - Part B - Flow-Through	4857								
230	ARRA - Title IID - Technology - Formula	4860								
231	ARRA - Title IID - Technology - Competitive	4861								
232	ARRA - McKinney - Vento Homeless Education	4862								
233	ARRA - Child Nutrition Equipment Assistance	4863								
234	Impact Aid Formula Grants	4864								
235	Impact Aid Competitive Grants	4865								
236	Qualified Zone Academy Bond Tax Credits	4866								
237	Qualified School Construction Bond Credits	4867								
238	Build America Bond Tax Credits	4868								
239	Build America Bond Interest Reimbursement	4869								
240	ARRA - General State Aid - Other Government Services Stabilization	4870								
241	Other ARRA Funds - II	4871								
242	Other ARRA Funds - III	4872								
243	Other ARRA Funds - IV	4873								
244	Other ARRA Funds - V	4874								
245	ARRA - Early Childhood	4875								
246	Other ARRA Funds - VII	4876								
247	Other ARRA Funds - VIII	4877								
248	Other ARRA Funds - IX	4878								
249	Other ARRA Funds - X	4879								
250	Other ARRA Funds - Ed Job Fund Program	4880								
251	Total Stimulus Programs		0	0	0	0	0	0		0

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
252	Race to the Top Program	4901								
253	Race to the Top - Preschool Expansion Grant	4902								
254	Title III - Instruction for English Learners & Immigrant Students	4905								
255	Title III - English Language Acquisition	4909								
256	McKinney Education for Homeless Children	4920								
257	Title II - Eisenhower - Professional Development Formula	4930								
258	Title II - Teacher Quality	4932								
259	Federal Charter Schools	4960								
260	State Assessment Grants	4981								
261	Grant for State Assessments and Related Activities	4982								
262	Medicaid Matching Funds - Administrative Outreach	4991								
263	Medicaid Matching Funds - Fee-For-Service Program	4992	23,000							
264	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999								
265	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		564,157	0	0	0	0	0		0
266	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	564,157	0	0	0	0	0	0	0
267	TOTAL DIRECT RECEIPTS/REVENUES		5,448,603	574,726	244,767	441,592	330,886	240,025	31,960	175,040

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1	(90)
	Fire Prevention & Safety
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5	31,910
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	Fire Prevention & Safety
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	K
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	Fire Prevention & Safety
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ESTIMATED RECEIPTS/REVENUES

	K
1	(90)
	Fire Prevention & Safety
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265	0
266	0
267	33,610

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	1,822,500	442,350	32,000	137,500					2,434,350
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	55,020	11,800		12,000					78,820
8	Special Education Programs (Functions 1200 - 1220)	1200									0
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	68,190	7,100	5,000	37,490					117,780
11	Remedial and Supplemental Programs Pre-K	1275	375,000	71,700	90,400	8,100					545,200
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	125,419	11,400	1,500	44,350					182,669
14	Interscholastic Programs	1500	124,000	14,000	35,000	9,000		1,000			183,000
15	Summer School Programs	1600									0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	15,000	3,600							18,600
18	Bilingual Programs	1800									0
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911						25,000			25,000
22	Special Education Programs K-12 Private Tuition	1912						100,000			100,000
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Total Instruction¹⁴	1000	2,585,129	561,950	163,900	248,440	0	126,000	0	0	3,685,419
34	SUPPORT SERVICES (ED)	2000									
35	Support Services - Pupil	2100									
36	Attendance & Social Work Services	2110	47,350	5,700	500	500					54,050
37	Guidance Services	2120	44,450	600		2,000					47,050
38	Health Services	2130			2,900	500					3,400
39	Psychological Services	2140	77,250	24,750							102,000
40	Speech Pathology & Audiology Services	2150	60,150	7,620		1,000					68,770
41	Other Support Services - Pupils (Describe & Itemize)	2190	19,500	3,200							22,700
42	Total Support Services - Pupil	2100	248,700	41,870	3,400	4,000	0	0	0	0	297,970
43	Support Services - Instructional Staff	2200									
44	Improvement of Instruction Services	2210	55,525	2,850	26,100	3,000					87,475
45	Educational Media Services	2220	43,000	100	2,000	1,000					46,100
46	Assessment & Testing	2230			12,000						12,000
47	Total Support Services - Instructional Staff	2200	98,525	2,950	40,100	4,000	0	0	0	0	145,575
48	Support Services - General Administration	2300									
49	Board of Education Services	2310	1,800		47,000	3,500		11,400			63,700
50	Executive Administration Services	2320	110,925	23,000	1,500	500		1,300			137,225
51	Special Area Administration Services	2330									0
52	Tort Immunity Services	2360 - 2370									0
53	Total Support Services - General Administration	2300	112,725	23,000	48,500	4,000	0	12,700	0	0	200,925
54	Support Services - School Administration	2400									
55	Office of the Principal Services	2410	222,150	58,900	1,500	1,000		500			284,050
56	Other Support Services - School Administration (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	222,150	58,900	1,500	1,000	0	500	0	0	284,050

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
58	Support Services - Business	2500									
59	Direction of Business Support Services	2510									0
60	Fiscal Services	2520	71,500	5,700	2,000	2,000					81,200
61	Operation & Maintenance of Plant Services	2540									0
62	Pupil Transportation Services	2550				3,600					3,600
63	Food Services	2560	119,500	100	4,600	170,000	3,000				297,200
64	Internal Services	2570									0
65	Total Support Services - Business	2500	191,000	5,800	6,600	175,600	3,000	0	0	0	382,000
66	Support Services - Central	2600									
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630									0
70	Staff Services	2640									0
71	Data Processing Services	2660									0
72	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
73	Other Support Services (Describe & Itemize)	2900									0
74	Total Support Services	2000	873,100	132,520	100,100	188,600	3,000	13,200	0	0	1,310,520
75	COMMUNITY SERVICES (ED)	3000				500					500
76	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
77	Payments to Other Dist & Govt Units (In-State)	4100									
78	Payments for Regular Programs	4110						2,000			2,000
79	Payments for Special Education Programs	4120			41,000			70,000			111,000
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140			2,500						2,500
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
84	Total Payments to Other Dist & Govt Units (In-State)	4100			43,500			72,000			115,500
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220									0
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
92	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
100	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
101	Payments to Other Dist & Govt Units (Out of State)	4400									0
102	Total Payments to Other Dist & Govt Units	4000			43,500			72,000			115,500
103	DEBT SERVICE (ED)	5000									
104	Debt Service - Interest on Short-Term Debt	5100									
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
110	Total Debt Service - Interest on Short-Term Debt	5100						0			0
111	Debt Service - Interest on Long-Term Debt	5200									0
112	Total Debt Service	5000						0			0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
113	PROVISION FOR CONTINGENCIES (ED)	6000									0
114	Total Direct Disbursements/Expenditures		3,458,229	694,470	307,500	437,540	3,000	211,200	0	0	5,111,939
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										336,664
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)	2000									
119	Support Services - Pupil	2100									
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	Support Services - Business	2500									
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530									0
124	Operation & Maintenance of Plant Services	2540	183,000	23,000	53,500	219,000	6,300				484,800
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	183,000	23,000	53,500	219,000	6,300	0	0	0	484,800
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	183,000	23,000	53,500	219,000	6,300	0	0	0	484,800
130	COMMUNITY SERVICES (O&M)	3000									0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
132	Payments to Other Dist & Govt Units (In-State)	4100									
133	Payments for Regular Programs	4110									0
134	Payments for Special Education Programs	4120									0
135	Payments for CTE Program	4140									0
136	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
137	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
138	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
139	Total Payments to Other Dist & Govt Unit	4000			0			0			0
140	DEBT SERVICE (O&M)	5000									
141	Debt Service - Interest on Short-Term Debt	5100									
142	Tax Anticipation Warrants	5110									0
143	Tax Anticipation Notes	5120									0
144	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
145	State Aid Anticipation Certificates	5140									0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0
148	Debt Service - Interest on Long-Term Debt	5200									0
149	Total Debt Service	5000						0			0
150	PROVISION FOR CONTINGENCIES (O&M)	6000									0
151	Total Direct Disbursements/Expenditures		183,000	23,000	53,500	219,000	6,300	0	0	0	484,800
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										89,926
154	30 - DEBT SERVICE FUND (DS)										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
156	Payments to Other Dist & Govt Units (In-State)	4100									
157	Payments for Regular Programs	4110									0
158	Payments for Special Education Programs	4120									0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
160	Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
161	DEBT SERVICE (DS)	5000									
162	Debt Service - Interest on Short-Term Debt	5100									
163	Tax Anticipation Warrants	5110									0
164	Tax Anticipation Notes	5120									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
165	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
166	State Aid Anticipation Certificates	5140									0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
168	Total Debt Service - Interest On Short-Term Debt	5100						0			0
169	Debt Service - Interest on Long-Term Debt	5200						39,600			39,600
170	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						205,000			205,000
171	Debt Service Other (Describe & Itemize)	5400						1,000			1,000
172	Total Debt Service	5000			0			245,600			245,600
173	PROVISION FOR CONTINGENCIES (DS)	6000									0
174	Total Direct Disbursements/Expenditures				0			245,600			245,600
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										-833
176											
177	40 - TRANSPORTATION FUND (TR)										
178	SUPPORT SERVICES (TR)	2000									
179	Support Services - Pupils	2100									
180	Other Support Services - Pupils (Describe & Itemize)	2190									0
181	Support Services - Business										
182	Pupil Transportation Services	2550	246,250	5,700	66,400	67,000					385,350
183	Other Support Services (Describe & Itemize)	2900									0
184	Total Support Services	2000	246,250	5,700	66,400	67,000	0	0	0	0	385,350
185	COMMUNITY SERVICES (TR)	3000									0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
187	Payments to Other Dist & Govt Units (In-State)	4100									
188	Payments for Regular Program	4110									0
189	Payments for Special Education Programs	4120									0
190	Payments for Adult/Continuing Education Programs	4130									0
191	Payments for CTE Programs	4140									0
192	Payments for Community College Programs	4170									0
193	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
194	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
195	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
196	Total Payments to Other Dist & Govt Units	4000			0			0			0
197	DEBT SERVICE (TR)	5000									
198	Debt Service - Interest on Short-Term Debt	5100									
199	Tax Anticipation Warrants	5110									0
200	Tax Anticipation Notes	5120									0
201	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
202	State Aid Anticipation Certificates	5140									0
203	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
204	Total Debt Service - Interest On Short-Term Debt	5100						0			0
205	Debt Service - Interest on Long-Term Debt	5200									0
206	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
207	Debt Service - Other (Describe and Itemize)	5400									0
208	Total Debt Service	5000						0			0
209	PROVISION FOR CONTINGENCIES (TR)	6000									0
210	Total Direct Disbursements/Expenditures		246,250	5,700	66,400	67,000	0	0	0	0	385,350
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										56,242
212											

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
213	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
214	INSTRUCTION (MR/SS)	1000									
215	Regular Program	1100		28,000							28,000
216	Pre-K Programs	1125		4,650							4,650
217	Special Education Programs (Functions 1200-1220)	1200		20,500							20,500
218	Special Education Programs Pre-K	1225									0
219	Remedial and Supplemental Programs K-12	1250		9,500							9,500
220	Remedial and Supplemental Programs Pre-K	1275									0
221	Adult/Continuing Education Programs	1300									0
222	CTE Programs	1400		4,695							4,695
223	Interscholastic Programs	1500		5,100							5,100
224	Summer School Programs	1600									0
225	Gifted Programs	1650									0
226	Driver's Education Programs	1700		200							200
227	Bilingual Programs	1800									0
228	Truant Alternative & Optional Programs	1900									0
229	Total Instruction	1000		72,645							72,645
230	SUPPORT SERVICES (MR/SS)	2000									
231	Support Services - Pupil	2100									
232	Attendance & Social Work Services	2110		4,400							4,400
233	Guidance Services	2120		525							525
234	Health Services	2130									0
235	Psychological Services	2140		8,800							8,800
236	Speech Pathology & Audiology Services	2150		1,000							1,000
237	Other Support Services - Pupils (Describe & Itemize)	2190		17,200							17,200
238	Total Support Services - Pupil	2100		31,925							31,925
239	Support Services - Instructional Staff	2200									
240	Improvement of Instruction Services	2210		1,950							1,950
241	Educational Media Services	2220		9,900							9,900
242	Assessment & Testing	2230									0
243	Total Support Services - Instructional Staff	2200		11,850							11,850
244	Support Services - General Administration	2300									
245	Board of Education Services	2310		150							150
246	Executive Administration Services	2320		1,900							1,900
247	Special Area Administrative Services	2330									0
248	Claims Paid from Self Insurance Fund	2361									0
249	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
250	Unemployment Insurance Payments	2363									0
251	Insurance Payments (regular or self-insurance)	2364									0
252	Risk Management and Claims Services Payments	2365									0
253	Judgment and Settlements	2366									0
254	Educatl, Inspectl, Supervisory Serv. Related to Loss Prevention or Reduction	2367									0
255	Reciprocal Insurance Payments	2368									0
256	Legal Service	2369									0
257	Total Support Services - General Administration	2300		2,050							2,050
258	Support Services - School Administration	2400									
259	Office of the Principal Services	2410		15,900							15,900
260	Other Support Services - School Administration (Describe & Itemize)	2490									0
261	Total Support Services - School Administration	2400		15,900							15,900
262	Support Services - Business	2500									
263	Direction of Business Support Services	2510									0
264	Fiscal Services	2520		9,000							9,000
265	Facilities Acquisition & Construction Services	2530									0
266	Operation & Maintenance of Plant Service	2540		41,000							41,000
267	Pupil Transportation Services	2550		54,000							54,000
268	Food Services	2560		27,500							27,500
269	Internal Services	2570									0
270	Total Support Services - Business	2500		131,500							131,500

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
271	Support Services - Central	2600									
272	Direction of Central Support Services	2610									0
273	Planning, Research, Development & Evaluation Services	2620									0
274	Information Services	2630									0
275	Staff Services	2640									0
276	Data Processing Services	2660									0
277	Total Support Services - Central	2600		0							0
278	Other Support Services (Describe & Itemize)	2900									0
279	Total Support Services	2000		193,225							193,225
280	COMMUNITY SERVICES (MR/SS)	3000									0
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									0
282	Payments for Regular Programs	4110									0
283	Payments for Special Education Programs	4120									0
284	Payments for CTE Programs	4140									0
285	Total Payments to Other Dist & Govt Units	4000		0							0
286	DEBT SERVICE (MR/SS)	5000									0
287	Debt Service - Interest on Short-Term Debt	5100									0
288	Tax Anticipation Warrants	5110									0
289	Tax Anticipation Notes	5120									0
290	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
291	State Aid Anticipation Certificates	5140									0
292	Other (Describe & Itemize)	5150									0
293	Total Debt Service	5000						0			0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
295	Total Direct Disbursements/Expenditures			265,870				0			265,870
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										65,016
297											
298	60 - CAPITAL PROJECTS (CP)										
299	SUPPORT SERVICES (CP)	2000									
300	Support Services - Business										
301	Facilities Acquisition & Construction Services	2530			170,000	70,000					240,000
302	Other Support Services (Describe & Itemize)	2900									0
303	Total Support Services	2000	0	0	170,000	70,000	0	0	0		240,000
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
305	Payments to Other Dist & Govt Units (In-State)	4100									
306	Payments to Regular Programs	4110									0
307	Payment for Special Education Programs	4120									0
308	Payment for CTE Programs	4140									0
309	Payments to Other Govt Units (In-State) (Describe & Itemize)	4190									0
310	Total Payments to Other Districts & Govt Units	4000			0			0			0
311	PROVISION FOR CONTINGENCIES (CP)	6000									0
312	Total Direct Disbursements/Expenditures		0	0	170,000	70,000	0	0	0		240,000
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										25
314											
315	70 WORKING CASH FUND (WC)										
316											
317	80 - TORT FUND (TF)										
318	SUPPORT SERVICES - GENERAL ADMINISTRATION	2000									
319	Claims Paid from Self Insurance Fund	2361									0
320	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			31,100						31,100
321	Unemployment Insurance Payments	2363			6,000						6,000
322	Insurance Payments (regular or self-insurance)	2364			44,600						44,600
323	Risk Management and Claims Services Payments	2365	190,900		10,000	10,000					210,900
324	Judgment and Settlements	2366									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
325	Educatl, Inspectl, Supervisory Serv Related to Loss Prevention or Reduction	2367									0
326	Reciprocal Insurance Payments	2368									0
327	Legal Service	2369			10,000						10,000
328	Property Insurance (Building & Grounds)	2371									0
329	Vehicle Insurance (Transportation)	2372									0
330	Total Support Services - General Administration	2000	190,900	0	101,700	10,000	0	0	0		302,600
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
332	Payments for Regular Programs	4110									0
333	Payments for Special Education Programs	4120									0
334	Total Payments to Other Dist & Govt Units	4000						0			0
335	DEBT SERVICE (TF)	5000									
336	Debt Service - Interest on Short-Term Debt										
337	Tax Anticipation Warrants	5110									0
338	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
339	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
340	Total Debt Service	5000						0			0
341	PROVISION FOR CONTINGENCIES (TF)	6000									0
342	Total Direct Disbursements/Expenditures		190,900	0	101,700	10,000	0	0	0		302,600
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										-127,560
344											
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
346	SUPPORT SERVICES (FP&S)	2000									
347	Support Services - Business	2500									
348	Facilities Acquisition & Construction Services	2530									0
349	Operation & Maintenance of Plant Service	2540			26,211		530,000				556,211
350	Total Support Services - Business	2500	0	0	26,211	0	530,000	0	0		556,211
351	Other Support Services (Describe & Itemize)	2900									0
352	Total Support Services	2000	0	0	26,211	0	530,000	0	0		556,211
353	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
354	Payments to Regular Programs	4110									0
355	Payments to Special Education Programs	4120									0
356	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
357	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
358	DEBT SERVICE (FP&S)	5000									
359	Debt Service - Interest on Short-Term Debt	5100									
360	Tax Anticipation Warrants	5110									0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0
363	Debt Service - Interest on Long-Term Debt	5200									0
364	Debt Service - Payments of Principal on Long-Term Debt¹⁵ (Lease/Purchase Principal Retired)	5300									0
365	Total Debt Service	5000						0			0
366	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
367	Total Direct Disbursements/Expenditures		0	0	26,211	0	530,000	0	0		556,211
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										-522,601

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	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
2	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
3	Direct Revenues	5,448,603	574,726	441,592	31,960	6,496,881
4	Direct Expenditures	5,111,939	484,800	385,350		5,982,089
5	Difference	336,664	89,926	56,242	31,960	514,792
6	Estimated Fund Balance - June 30, 2019	2,534,201	541,860	500,383	431,523	4,007,967
7	Balanced budget, no deficit reduction plan is required.					
8	<i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2018-19 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).</i>					
10	<i>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.</i>					
12	<i>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2017-2018 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.</i>					
13	<i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i>					

**ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division**

	A	B	C	D	E	F	G
1			DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2018-2019				
2							
3	26-029-0970-26						
4	District Number						
5	Lewistown CUSD #97						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		2,197,537	451,934	444,141	399,563	3,493,175
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	2,151,931	574,726	233,692	31,960	2,992,309
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	2,732,515	0	207,900	0	2,940,415
12	FEDERAL SOURCES	4000	564,157	0	0	0	564,157
13	Total Receipts/Revenues		5,448,603	574,726	441,592	31,960	6,496,881
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	3,685,419				3,685,419
16	SUPPORT SERVICES	2000	1,310,520	484,800	385,350		2,180,670
17	COMMUNITY SERVICES	3000	500	0	0		500
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	115,500	0	0		115,500
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		5,111,939	484,800	385,350		5,982,089
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		336,664	89,926	56,242	31,960	514,792
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		2,534,201	541,860	500,383	431,523	4,007,967

**ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division**

	A	B	H	I	J	K	L
1			ESTIMATED BUDGET FY2019-2020				
2							
3	26-029-0970-26						
4	District Number						
5	Lewistown CUSD #97						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		2,534,201	541,860	500,383	431,523	4,007,967
8	RECEIPTS/REVENUES	Acct #					
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 #					
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		2,534,201	541,860	500,383	431,523	4,007,967

**ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division**

	A	B	M	N	O	P	Q
1			ESTIMATED BUDGET FY2020-2021				
2							
3	26-029-0970-26						
4	District Number						
5	Lewistown CUSD #97						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		2,534,201	541,860	500,383	431,523	4,007,967
8	RECEIPTS/REVENUES	Acct #					
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 #					
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		2,534,201	541,860	500,383	431,523	4,007,967

**ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division**

	A	B	R	S	T	U	V
1			ESTIMATED BUDGET FY2021-2022				
2							
3	26-029-0970-26						
4	District Number						
5	Lewistown CUSD #97						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		2,534,201	541,860	500,383	431,523	4,007,967
8	RECEIPTS/REVENUES	Acct #					
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 #					
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		2,534,201	541,860	500,383	431,523	4,007,967

**ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division**

	A	B	W	X	Y	Z
1			SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: _____ <i>(Enter as MM/DD/YY)</i>			
2						
3	26-029-0970-26					
4	District Number					
5	Lewistown CUSD #97					
6	District Name		FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		3,493,175	4,007,967	4,007,967	4,007,967
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	2,992,309	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	2,940,415	0	0	0
12	FEDERAL SOURCES	4000	564,157	0	0	0
13	Total Receipts/Revenues		6,496,881	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	3,685,419	0	0	0
16	SUPPORT SERVICES	2000	2,180,670	0	0	0
17	COMMUNITY SERVICES	3000	500	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	115,500	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		5,982,089	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		514,792	0	0	0
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		4,007,967	4,007,967	4,007,967	4,007,967

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2018-2019 through Fiscal Year 2021-2022

Lewistown CUSD #97 26-029-0970-26

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

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 or outsourcing (Ex: 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 FY2019 budgeted expenditures over FY2018 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

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

[Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET			School District Name: Lewistown CUSD #97				
(Section 17-1.5 of the School Code)			RCDT Number: 26-029-0970-26				
		Estimated Actual Expenditures, Fiscal Year 2018			Budgeted Expenditures, Fiscal Year 2019		
Description (Enter Whole Numbers Only)	Funct #	(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	138,932		138,932	137,225		137,225
2. Special Area Administration Services	2330			0	0		0
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510			0	0	0	0
5. Internal Services	2570			0	0		0
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
8. Totals		138,932	0	138,932	137,225	0	137,225
9. Estimated Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (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.
- 3a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- 4 Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5

The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14 Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)