

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2012 - June 30, 2013

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

Date of Amended Budget: 06/25/13
(MM/DD/YY)

District Name: Manteno CUSD No. 5

District RCDT No: 32-046-0050-26

Budget of Manteno CUSD No. 5, County of Kankakee,
State of Illinois, for the Fiscal Year beginning July 1, 2012 and ending June 30, 2013.

WHEREAS the Board of Education of Manteno CUSD No. 5,
County of Kankakee, 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 25th day of June, 20 13, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:
Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be

beginning July 1, 2012 and ending June 30, 2013.

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

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 31, whichever comes first. Budgets are submitted to: www.isbe.net/sfms/budget/2013/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, 2012 ¹		6,487,305	4,726,322	436,771	631,515	221,655	9,450,231	2,043,846	574,673	42,751	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	9,194,110	1,663,280	1,882,055	538,510	506,010	2,000	23,460	210,500	13,460	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	3,000	0		0	0					
7	STATE SOURCES	3000	9,724,573	17,690	0	495,913	0	0	0	0	0	
8	FEDERAL SOURCES	4000	1,064,686	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		19,986,369	1,680,970	1,882,055	1,034,423	506,010	2,000	23,460	210,500	13,460	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	2,465,000									
11	Total Receipts/Revenues		22,451,369	1,680,970	1,882,055	1,034,423	506,010	2,000	23,460	210,500	13,460	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	10,784,605				198,920					
14	SUPPORT SERVICES	2000	4,393,731	2,485,812		1,127,928	319,192	9,450,000		173,729	13,000	
15	COMMUNITY SERVICES	3000	0	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	5,025,890	0	0	0	0	0			0	
17	DEBT SERVICES	5000	0	0	1,983,500	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	50,000	300,000	0	20,000	20,000	0		35,000	0	
19	Total Direct Disbursements/Expenditures ⁹		20,254,226	2,785,812	1,983,500	1,147,928	538,112	9,450,000		208,729	13,000	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	2,465,000	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		22,719,226	2,785,812	1,983,500	1,147,928	538,112	9,450,000		208,729	13,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(267,857)	(1,104,842)	(101,445)	(113,505)	(32,102)	(9,448,000)	23,460	1,771	460	
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	

	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 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	
80	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	
81	ESTIMATED ENDING FUND BALANCE June 30, 2013		6,219,448	3,621,480	335,326	518,010	189,553	2,231	2,067,306	576,444	43,211	

82	SUMMARY OF EXPENDITURES (by Major Object)											
83			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
84	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
85	Object Name											
87	Salaries	100	10,391,395	574,673		531,612		0		96,993	0	11,594,673
88	Employee Benefits	200	2,356,049	97,064		19,850	518,112	0		21,736	0	3,012,811
89	Purchased Services	300	1,046,661	999,450	7,000	371,516		800,000		55,000	0	3,279,627
90	Supplies & Materials	400	740,070	675,100		154,950		0		0	0	1,570,120
91	Capital Outlay	500	446,146	136,200		50,000		8,650,000		0	0	9,282,346
92	Other Objects	600	5,273,905	303,325	1,976,500	20,000	20,000	0		35,000	13,000	7,641,730
93	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
94	Termination Benefits	800	0	0		0						0
95	Total Expenditures		20,254,226	2,785,812	1,983,500	1,147,928	538,112	9,450,000		208,729	13,000	36,381,307

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, 2012 ⁷		6,487,305	4,726,322	436,771	631,515	221,655	9,450,231	2,043,846	574,673	42,751
4	Total Direct Receipts & Other Sources ⁸		19,986,369	1,680,970	1,882,055	1,034,423	506,010	2,000	23,460	210,500	13,460
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		19,986,369	1,680,970	1,882,055	1,034,423	506,010	2,000	23,460	210,500	13,460
12	Total Amount Available		26,473,674	6,407,292	2,318,826	1,665,938	727,665	9,452,231	2,067,306	785,173	56,211
13	Total Direct Disbursements & Other Uses ⁹		20,254,226	2,785,812	1,983,500	1,147,928	538,112	9,450,000	0	208,729	13,000
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		20,254,226	2,785,812	1,983,500	1,147,928	538,112	9,450,000	0	208,729	13,000
21	ENDING CASH BALANCE ON HAND June 30, 2013 ⁷		6,219,448	3,621,480	335,326	518,010	189,553	2,231	2,067,306	576,444	43,211

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	7,875,085	1,416,165	1,876,555	538,460	188,460		13,460	210,000	13,460
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	403,850								
8	FICA and Medicare Only Levies	1150					296,150				
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		8,278,935	1,416,165	1,876,555	538,460	484,610	0	13,460	210,000	13,460
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	75,000	34,365			20,400				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		75,000	34,365	0	0	20,400	0	0	0	0
19	TUITION										
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321	4,950								
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	5,500								
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	200,000								
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		210,450								
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									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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	30,000	5,050	5,500	50	1,000	2,000	10,000	500	
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		30,000	5,050	5,500	50	1,000	2,000	10,000	500	0
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	237,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	33,000								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	5,950								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		275,950								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	25,700								
78	Admissions - Other	1719									
79	Fees	1720	87,600								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		113,300	0							
83	TEXTBOOK Income										
84	Rentals - Regular Textbooks	1811	159,400								
85	Rentals - Summer School Textbooks	1812	350								
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		159,750								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		37,700							
96	Contributions and Donations from Private Sources	1920	2,500								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	40,000								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980	2,000	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees	1993		15,000							
107	Other Local Revenues (Describe & Itemize)	1999	6,225	155,000							
108	Total Other Revenue from Local Sources		50,725	207,700	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	9,194,110	1,663,280	1,882,055	538,510	506,010	2,000	23,460	210,500	13,460

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
111	Flow-Through Revenue from State Sources	2100	3,000								
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	3,000	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001	3,904,300								
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		3,904,300	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	412,390								
125	Special Education - Extraordinary	3105	292,728								
126	Special Education - Personnel	3110	510,625								
127	Special Education - Orphanage - Individual	3120	3,951,390								
128	Special Education - Orphanage - Summer	3130	400,000								
129	Special Education - Summer School	3145	5,800								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		5,572,933	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	7,500								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	27,140								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500				219,640					
152	Transportation - Special Education	3510				218,493					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		438,133	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	212,700	17,690		57,780					
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									

	A	B	C	D	E	F	G	H	I	J	K	
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
163	Chicago General Education Block Grant	3766										
164	Chicago Educational Services Block Grant	3767										
165	School Safety & Educational Improvement Block Grant	3775										
166	Technology - 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		5,820,273	17,690	0	495,913	0	0	0	0	0	
173	Total Receipts/Revenues from State Sources	3000	9,724,573	17,690	0	495,913	0	0	0	0	0	
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES											
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.											
176	Federal Impact Aid	4001										
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009										
178	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0	
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT											
180	Head Start	4045										
181	Construction (Impact Aid)	4050										
182	MAGNET	4060										
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090										
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0	
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE											
186	TITLE 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	270,000									
195	Special Milk Program	4215										
196	School Breakfast Program	4220										
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		270,000				0					
202	TITLE I											
203	Title I - Low Income	4300	248,326									
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		248,326	0		0	0					

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600	7,440								
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through/Low Incidence	4620	402,530								
221	Federal Special Education - IDEA Room & Board	4625	3,000								
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		412,970	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins-Title III E Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology - Formula	4860									
239	ARRA - Title IID - Technology - Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876									
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - XI	4880									
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901									
261	Advanced Placement Fee/International Baccalaureate	4904									
262	Emergency Immigrant Assistance	4905									
263	Title III - English Language Acquisition	4909									
264	Learn & Serve America	4910									
265	McKinney Education for Homeless Children	4920									
266	Title II - Eisenhower - Professional Development Formula	4930									
267	Title II - Teacher Quality	4932	36,390								

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
268	Federal Charter Schools	4960									
269	Medicaid Matching Funds - Administrative Outreach	4991	85,000								
270	Medicaid Matching Funds - Fee-For-Service Program	4992	12,000								
271	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998									
272	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,064,686	0	0	0	0	0		0	0
273	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,064,686	0	0	0	0	0	0	0	0
274	TOTAL DIRECT RECEIPTS/REVENUES		19,986,369	1,680,970	1,882,055	1,034,423	506,010	2,000	23,460	210,500	13,460

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	5,021,248	1,165,453	63,590	201,850	3,200	1,400	0	0	6,456,741
6	Pre-K Programs	1125	104,787	25,835	2,600	13,600					146,822
7	Special Education Programs (Functions 1200 - 1220)	1200	1,917,752	414,068	87,400	76,015	24,000	6,000			2,525,235
8	Special Education Programs Pre-K	1225									0
9	Remedial and Supplemental Programs K-12	1250	95,420	43,871	66,107	1,447					206,845
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300									0
12	CTE Programs	1400	368,443	80,940	900	12,600		128,120			591,003
13	Interscholastic Programs	1500	454,196	67,457	87,594	41,865	38,446	20,295			709,853
14	Summer School Programs	1600	72,307	3,713		2,050					78,070
15	Gifted Programs	1650									0
16	Driver's Education Programs	1700	49,779	10,757	2,500	5,000	2,000				70,036
17	Bilingual Programs	1800									0
18	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
19	Pre-K Programs - Private Tuition	1910									0
20	Regular K-12 Programs Private Tuition	1911									0
21	Special Education Programs K-12 Private Tuition	1912									0
22	Special Education Programs Pre-K Tuition	1913									0
23	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
24	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
25	Adult/Continuing Education Programs Private Tuition	1916									0
26	CTE Programs Private Tuition	1917									0
27	Interscholastic Programs Private Tuition	1918									0
28	Summer School Programs Private Tuition	1919									0
29	Gifted Programs Private Tuition	1920									0
30	Bilingual Programs Private Tuition	1921									0
31	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
32	Total Instruction¹⁴	1000	8,083,932	1,812,094	310,691	354,427	67,646	155,815	0	0	10,784,605
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110	120,000	29,888	750	1,200					151,838
36	Guidance Services	2120	173,879	36,494	1,575	1,250		150			213,348
37	Health Services	2130	170,825	20,411	3,900	16,320	1,000				212,456
38	Psychological Services	2140	157,538	41,696	500	1,850	500				202,084
39	Speech Pathology & Audiology Services	2150	166,050	35,760	2,100	2,000					205,910
40	Other Support Services - Pupils (Describe & Itemize)	2190	61,890	2	96,000	2,000	1,000				160,892
41	Total Support Services - Pupil	2100	850,182	164,251	104,825	24,620	2,500	150	0	0	1,146,528
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	76,033	31,724	57,620	5,848	14,000	1,000			186,225
44	Educational Media Services	2220	228,433	44,878	131,475	55,875	250,000	575			711,236
45	Assessment & Testing	2230	75,574	18,228	26,000	11,600	21,000	500			152,902
46	Total Support Services - Instructional Staff	2200	380,040	94,830	215,095	73,323	285,000	2,075	0	0	1,050,363
47	Support Services - General Administration										
48	Board of Education Services	2310	2,113	55,244	236,200	8,200		26,300			328,057
49	Executive Administration Services	2320	174,273	26,540	25,500	3,600	2,000	3,500			235,413
50	Special Area Administration Services	2330									0
51	Tort Immunity Services	2360 - 2370									0
52	Total Support Services - General Administration	2300	176,386	81,784	261,700	11,800	2,000	29,800	0	0	563,470
53	Support Services - School Administration										
54	Office of the Principal Services	2410	606,563	174,435	84,900	4,900		6,075			876,873
55	Other Support Services - School Administration (Describe & Itemize)	2490									0
56	Total Support Services - School Administration	2400	606,563	174,435	84,900	4,900	0	6,075	0	0	876,873

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
57	Support Services - Business										
58	Direction of Business Support Services	2510									0
59	Fiscal Services	2520	84,619	14,400	6,600	8,000	2,000	800			116,419
60	Operation & Maintenance of Plant Services	2540									0
61	Pupil Transportation Services	2550									0
62	Food Services	2560	180,562	10,891	24,400	259,500	85,000	2,800			563,153
63	Internal Services	2570									0
64	Total Support Services - Business	2500	265,181	25,291	31,000	267,500	87,000	3,600	0	0	679,572
65	Support Services - Central										
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620									0
68	Information Services	2630									0
69	Staff Services	2640	29,111	3,364	21,450	3,500	2,000	500			59,925
70	Data Processing Services	2660									0
71	Total Support Services - Central	2600	29,111	3,364	21,450	3,500	2,000	500	0	0	59,925
72	Other Support Services (Describe & Itemize)	2900			17,000						17,000
73	Total Support Services	2000	2,307,463	543,955	735,970	385,643	378,500	42,200	0	0	4,393,731
74	COMMUNITY SERVICES (ED)	3000									0
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
76	Payments to Other Govt Units (In-State)										
77	Payments for Regular Programs	4110						7,500			7,500
78	Payments for Special Education Programs	4120						4,351,390			4,351,390
79	Payments for Adult/Continuing Education Programs	4130									0
80	Payments for CTE Programs	4140									0
81	Payments for Community College Programs	4170									0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
83	Total Payments to Districts and Other Govt Units (In-State)	4100			0			4,358,890			4,358,890
84	Payments for Regular Programs - Tuition	4210									0
85	Payments for Special Education Programs - Tuition	4220						667,000			667,000
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0
87	Payments for CTE Programs - Tuition	4240									0
88	Payments for Community College Programs - Tuition	4270									0
89	Payments for Other Programs - Tuition	4280									0
90	Other Payments to In-State Govt Units	4290									0
91	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						667,000			667,000
92	Payments for Regular Programs - Transfers	4310									0
93	Payments for Special Education Programs - Transfers	4320									0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
95	Payments for CTE Programs - Transfers	4340									0
96	Payments for Community College Program - Transfers	4370									0
97	Payments for Other Programs - Transfers	4380									0
98	Other Payments to In-State Govt Units - Transfers	4390									0
99	Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
100	Payments to Other District & Govt Units (Out of State)	4400									0
101	Total Payments to Other District & Govt Units	4000			0			5,025,890			5,025,890
102	DEBT SERVICE (ED)										
103	Debt Service - Interest on Short-Term Debt										
104	Tax Anticipation Warrants	5110									0
105	Tax Anticipation Notes	5120									0
106	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
107	State Aid Anticipation Certificates	5140									0
108	Other Interest on Short-Term Debt	5150									0
109	Total Debt Service - Interest on Short-Term Debt	5100						0			0

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
110	Debt Service - Interest on Long-Term Debt	5200									0
111	Total Debt Service	5000						0			0
112	PROVISION FOR CONTINGENCIES (ED)	6000						50,000			50,000
113	Total Direct Disbursements/Expenditures		10,391,395	2,356,049	1,046,661	740,070	446,146	5,273,905	0	0	20,254,226
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(267,857)
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									0
120	Support Services - Business										
121	Direction of Business Support Services	2510									0
122	Facilities Acquisition & Construction Services	2530			33,000			2,525			35,525
123	Operation & Maintenance of Plant Services	2540	574,673	97,064	966,450	675,100	136,200	800			2,450,287
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	Total Support Services - Business	2500	574,673	97,064	999,450	675,100	136,200	3,325	0	0	2,485,812
127	Other Support Services (Describe & Itemize)	2900									0
128	Total Support Services	2000	574,673	97,064	999,450	675,100	136,200	3,325	0	0	2,485,812
129	COMMUNITY SERVICES (O&M)										
129	COMMUNITY SERVICES (O&M)	3000									0
130	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
131	Payments to Other Govt Units (In-State)										
132	Payments for Special Education Programs	4120									0
133	Payments for CTE Program	4140									0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
135	Total Payments to Other Govt Units (In-State)	4100			0			0			0
136	Payments to Other Govt Units (Out of State) ¹⁴	4400									0
137	Total Payments to Other District and Govt Unit	4000			0			0			0
138	DEBT SERVICE (O&M)										
139	Debt Service - Interest on Short-Term Debt										
140	Tax Anticipation Warrants	5110									0
141	Tax Anticipation Notes	5120									0
142	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
143	State Aid Anticipation Certificates	5140									0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0
146	Debt Service - Interest on Long-Term Debt	5200									0
147	Total Debt Service	5000						0			0
148	PROVISION FOR CONTINGENCIES (O&M)	6000						300,000			300,000
149	Total Direct Disbursements/Expenditures		574,673	97,064	999,450	675,100	136,200	303,325	0	0	2,785,812
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,104,842)
151											
152	30 - DEBT SERVICE FUND (DS)										
153	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000						0			0
154	DEBT SERVICE (DS)										
155	Debt Service - Interest on Short-Term Debt										
156	Tax Anticipation Warrants	5110									0
157	Tax Anticipation Notes	5120									0
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
159	State Aid Anticipation Certificates	5140						1,371,500			1,371,500
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
161	Total Debt Service - Interest On Short-Term Debt	5100						1,371,500			1,371,500

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
162	Debt Service - Interest on Long-Term Debt	5200						605,000			605,000
163	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
164	Debt Service Other (Describe & Itemize)	5400			7,000						7,000
165	Total Debt Service	5000			7,000			1,976,500			1,983,500
166	PROVISION FOR CONTINGENCIES (DS)	6000									0
167	Total Direct Disbursements/Expenditures				7,000			1,976,500			1,983,500
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(101,445)
170	40 - TRANSPORTATION FUND (TR)										
171	SUPPORT SERVICES (TR)										
172	Support Services - Pupils										
173	Other Support Services - Pupils (Describe & Itemize)	2190									0
174	Support Services - Business										
175	Pupil Transportation Services	2550	531,612	19,850	371,516	154,950	50,000				1,127,928
176	Other Support Services (Describe & Itemize)	2900									0
177	Total Support Services	2000	531,612	19,850	371,516	154,950	50,000	0	0	0	1,127,928
178	COMMUNITY SERVICES (TR)										
179	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
180	Payments to Other Govt Units (In-State)										
181	Payments for Regular Program	4110									0
182	Payments for Special Education Programs	4120									0
183	Payments for Adult/Continuing Education Programs	4130									0
184	Payments for CTE Programs	4140									0
185	Payments for Community College Programs	4170									0
186	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
187	Total Payments to Other Govt Units (In-State)	4100			0			0			0
188	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
189	Total Payments to Other Districts & Govt Units	4000			0			0			0
190	DEBT SERVICE (TR)										
191	Debt Service - Interest on Short-Term Debt										
192	Tax Anticipation Warrants	5110									0
193	Tax Anticipation Notes	5120									0
194	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
195	State Aid Anticipation Certificates	5140									0
196	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
197	Total Debt Service - Interest On Short-Term Debt	5100						0			0
198	Debt Service - Interest on Long-Term Debt										
199	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
200	Debt Service - Other (Describe and Itemize)	5400									0
201	Total Debt Service	5000						0			0
202	PROVISION FOR CONTINGENCIES (TR)	6000						20,000			20,000
203	Total Direct Disbursements/Expenditures		531,612	19,850	371,516	154,950	50,000	20,000	0	0	1,147,928
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(113,505)
205	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
207	INSTRUCTION (MR/SS)										
208	Regular Program	1100		30,420							30,420
209	Pre-K Programs	1125		51,206							51,206
210	Special Education Programs (Functions 1200-1220)	1200		98,023							98,023
211	Special Education Programs Pre-K	1225									0
212	Remedial and Supplemental Programs K-12	1250		305							305
213	Remedial and Supplemental Programs Pre-K	1275									0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
214	Adult/Continuing Education Programs	1300									0
215	CTE Programs	1400		5,341							5,341
216	Interscholastic Programs	1500		10,821							10,821
217	Summer School Programs	1600		2,082							2,082
218	Gifted Programs	1650									0
219	Driver's Education Programs	1700		722							722
220	Bilingual Programs	1800									0
221	Truant Alternative & Optional Programs	1900									0
222	Total Instruction	1000		198,920							198,920
223	SUPPORT SERVICES (MR/SS)										
224	Support Services - Pupil										
225	Attendance & Social Work Services	2110		1,682							1,682
226	Guidance Services	2120		8,046							8,046
227	Health Services	2130		14,870							14,870
228	Psychological Services	2140		2,923							2,923
229	Speech Pathology & Audiology Services	2150		11,792							11,792
230	Other Support Services - Pupils (Describe & Itemize)	2190		1,718							1,718
231	Total Support Services - Pupil	2100		41,031							41,031
232	Support Services - Instructional Staff										
233	Improvement of Instruction Services	2210		2,622							2,622
234	Educational Media Services	2220		30,534							30,534
235	Assessment & Testing	2230		3,185							3,185
236	Total Support Services - Instructional Staff	2200		36,341							36,341
237	Support Services - General Administration										
238	Board of Education Services	2310		367							367
239	Executive Administration Services	2320		14,595							14,595
240	Special Area Administrative Services	2330									0
241	Claims Paid from Self Insurance Fund	2361									0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
243	Unemployment Insurance Payments	2363									0
244	Insurance Payments (regular or self-insurance)	2364									0
245	Risk Management and Claims Services Payments	2365									0
246	Judgment and Settlements	2366									0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
248	Reciprocal Insurance Payments	2368									0
249	Legal Service	2369									0
250	Total Support Services - General Administration	2300		14,962							14,962
251	Support Services - School Administration										
252	Office of the Principal Services	2410		33,328							33,328
253	Other Support Services - School Administration (Describe & Itemize)	2490									0
254	Total Support Services - School Administration	2400		33,328							33,328
255	Support Services - Business										
256	Direction of Business Support Services	2510									0
257	Fiscal Services	2520		14,506							14,506
258	Facilities Acquisition & Construction Services	2530									0
259	Operation & Maintenance of Plant Service	2540		91,273							91,273
260	Pupil Transportation Services	2550		56,900							56,900
261	Food Services	2560		24,890							24,890
262	Internal Services	2570									0
263	Total Support Services - Business	2500		187,569							187,569

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
264	Support Services - Central										
265	Direction of Central Support Services	2610									0
266	Planning, Research, Development & Evaluation Services	2620									0
267	Information Services	2630									0
268	Staff Services	2640		5,961							5,961
269	Data Processing Services	2660									0
270	Total Support Services - Central	2600		5,961							5,961
271	Other Support Services (Describe & Itemize)	2900									0
272	Total Support Services	2000		319,192							319,192
273	COMMUNITY SERVICES (MR/SS)	3000									0
274	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										0
275	Payments for Special Education Programs	4120									0
276	Payments for CTE Programs	4140									0
277	Total Payments to Other Districts & Govt Units	4000		0							0
278	DEBT SERVICE (MR/SS)										0
279	Debt Service - Interest on Short-Term Debt										0
280	Tax Anticipation Warrants	5110									0
281	Tax Anticipation Notes	5120									0
282	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
283	State Aid Anticipation Certificates	5140									0
284	Other (Describe & Itemize)	5150									0
285	Total Debt Service	5000						0			0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000						20,000			20,000
287	Total Direct Disbursements/Expenditures			518,112				20,000			538,112
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(32,102)
289											
290	60 - CAPITAL PROJECTS (CP)										
291	SUPPORT SERVICES (CP)										
292	Support Services - Business										
293	Facilities Acquisition & Construction Services	2530			800,000		8,650,000				9,450,000
294	Other Support Services (Describe & Itemize)	2900									0
295	Total Support Services	2000	0	0	800,000	0	8,650,000	0	0		9,450,000
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									0
299	Payment for Special Education Programs	4120									0
300	Payment for CTE Programs	4140									0
301	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
302	Total Payments to Other Districts & Govt Units	4000			0			0			0
303	PROVISION FOR CONTINGENCIES (CP)	6000									0
304	Total Direct Disbursements/Expenditures		0	0	800,000	0	8,650,000	0	0		9,450,000
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(9,448,000)
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			20,000						20,000
312	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									0
313	Unemployment Insurance Payments	2363									0
314	Insurance Payments (regular or self-insurance)	2364			35,000						35,000
315	Risk Management and Claims Services Payments	2365									0
316	Judgment and Settlements	2366									0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	96,993	21,736							118,729
318	Reciprocal Insurance Payments	2368									0
319	Legal Service	2369									0
320	Property Insurance (Building & Grounds)	2371									0
321	Vehicle Insurance (Transportation)	2372									0
322	Total Support Services - General Administration	2000	96,993	21,736	55,000	0	0	0	0		173,729
323	DEBT SERVICE (TF)										
324	Debt Service - Interest on Short-Term Debt										
325	Tax Anticipation Warrants	5110									0
326	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
327	Other Interest or Short-Term Debt	5150									0
328	Total Debt Service	5000						0			0
329	PROVISION FOR CONTINGENCIES (TF)	6000									
330	Total Direct Disbursements/Expenditures		96,993	21,736	55,000	0	0	35,000	0		208,729
331	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,771
332											
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
334	SUPPORT SERVICES (FP&S)										
335	Support Services - Business										
336	Facilities Acquisition & Construction Services	2530									0
337	Operation & Maintenance of Plant Service	2540						13,000			13,000
338	Total Support Services - Business	2500	0	0	0	0	0	13,000	0		13,000
339	Other Support Services (Describe & Itemize)	2900									0
340	Total Support Services	2000	0	0	0	0	0	13,000	0		13,000
341	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
342	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
343	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
344	DEBT SERVICE (FP&S)										
345	Debt Service - Interest on Short-Term Debt										
346	Tax Anticipation Warrants	5110									0
347	Other Interest on Short-Term Debt	5150									0
348	Total Debt Service - Interest on Short-Term Debt	5100						0			0
349	Debt Service - Interest on Long-Term Debt	5200									0
350	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
351	Total Debt Service	5000						0			0
352	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									
353	Total Direct Disbursements/Expenditures		0	0	0	0	0	13,000	0		13,000
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										460

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

1. 10R000 1999 - Reimbursement for billings/other miscellaneous fees collected
2. 20R000 1999 - TIFF distribution
3. 10E000 2190 & 50E000 2190 - O/T, P/T Services
4. 30E000 5400 - Bond payment services

	A	B	C	D	E	F
1						
2	Manteno CUSD No. 5 32-046-0050-26					
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	19,986,369	1,680,970	1,034,423	23,460	22,725,222
6	Direct Expenditures	20,254,226	2,785,812	1,147,928		24,187,966
7	Difference	(267,857)	(1,104,842)	(113,505)	23,460	(1,462,744)
8	Estimated Fund Balance - June 30, 2013	6,219,448	3,621,480	518,010	2,067,306	12,426,244
9	Unbalanced budget, however, a deficit reduction plan is not required at this time.					
10						
11						
12	<i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2012-13 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>					
13	Note: <i>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>					
14	<i>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the Annual Financial Report (AFR) for the applicable (budget) fiscal year reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan to ISBE within 30 days after acceptance of the AFR.</i>					
15	<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				
2			ESTIMATED BUDGET				
3	Manteno CUSD No. 5 32-046-0050-26		FY2012-13				
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)		6,487,305	4,726,322	631,515	2,043,846	13,888,988
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	9,194,110	1,663,280	538,510	23,460	11,419,360
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	3,000	0	0		3,000
11	STATE SOURCES	3000	9,724,573	17,690	495,913	0	10,238,176
12	FEDERAL SOURCES	4000	1,064,686	0	0	0	1,064,686
13	Total Receipts/Revenues		19,986,369	1,680,970	1,034,423	23,460	22,725,222
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	10,784,605				10,784,605
16	SUPPORT SERVICES	2000	4,393,731	2,485,812	1,127,928		8,007,471
17	COMMUNITY SERVICES	3000	0	0	0		0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	5,025,890	0	0		5,025,890
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	50,000	300,000	20,000		370,000
21	Total Disbursements/Expenditures		20,254,226	2,785,812	1,147,928		24,187,966
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(267,857)	(1,104,842)	(113,505)	23,460	(1,462,744)
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		6,219,448	3,621,480	518,010	2,067,306	12,426,244

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1			ESTIMATED BUDGET FY2013-14				
2							
3	Manteno CUSD No. 5	32-046-0050-26					
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)		6,219,448	3,621,480	518,010	2,067,306	12,426,244
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		6,219,448	3,621,480	518,010	2,067,306	12,426,244

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

	A	B	M	N	O	P	Q
1			ESTIMATED BUDGET FY2014-15				
2							
3	Manteno CUSD No. 5	32-046-0050-26					
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)		6,219,448	3,621,480	518,010	2,067,306	12,426,244
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		6,219,448	3,621,480	518,010	2,067,306	12,426,244

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1			ESTIMATED BUDGET FY2015-16				
2							
3	Manteno CUSD No. 5	32-046-0050-26					
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)		6,219,448	3,621,480	518,010	2,067,306	12,426,244
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		6,219,448	3,621,480	518,010	2,067,306	12,426,244

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

	A	B	W	X	Y	Z
1	Manteno CUSD No. 5 32-046-0050-26 <i>District Number</i>		SUMMARY			
2			BUDGET ADDENDUM - DEFICIT REDUCTION PLAN			
3			ESTIMATED BUDGET			
4			Date of Adoption: _____			
5			(Enter as MM/DD/YY)			
6			FY2012-13	FY2013-14	FY2014-15	FY2015-16
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		13,888,988	12,426,244	12,426,244	12,426,244
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	11,419,360	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	3,000	0	0	0
11	STATE SOURCES	3000	10,238,176	0	0	0
12	FEDERAL SOURCES	4000	1,064,686	0	0	0
13	Total Receipts/Revenues		22,725,222	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	10,784,605	0	0	0
16	SUPPORT SERVICES	2000	8,007,471	0	0	0
17	COMMUNITY SERVICES	3000	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	5,025,890	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	370,000	0	0	0
21	Total Disbursements/Expenditures		24,187,966	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,462,744)	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		12,426,244	12,426,244	12,426,244	12,426,244

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2013 through Fiscal Year 2016

Manteno CUSD No. 5 32-046-0050-26

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

www.isbe.net/sfms/budget/2013/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 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 FY2013 budgeted expenditures over FY2012 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: Manteno CUSD No. 5
 RCDT Number: 32-046-0050-26

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2012			Budgeted Expenditures, Fiscal Year 2013		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	229,512		229,512	235,413		235,413
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		229,512	0	229,512	235,413	0	235,413
9. Estimated Percent Increase (Decrease) for FY2013 (Budgeted) over FY2012 (Actual)							3%

REPORTING OF PUBLIC VENDOR CONTRACTS OF \$1,000 OR MORE

Manteno CUSD No. 5 32-046-0050-26

In accordance with the School Code, Section 10-20.21, all school districts are required to file a report listing 'vendor contracts' as an attachment to their budget. In this context, the term "vendor contracts" refers to "all contracts and agreements that pertain to goods and services that were intended to generate additional revenue and other remunerations for the school district in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services. **The report is to list information regarding such contracts for the fiscal year immediately preceding the fiscal year of the budget.** All such contracts executed on or after July 1, 2007 must be approved by the school board.

[See: School Code, Section 10-20.21 - Contracts](#)

(Sheet is unprotected and can be re-formatted as needed, but must be used for submission)

Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipient of Non-Monetary Remunerations Distributed
Pepsi	Beverage Sales	10,265		School activity accounts and offset cafeteria expenses	
Hometown Suburban Vending	Vending Machine Sales	1,057		Offset cafeteria expenses	
Great American Opportunities	Cookie Dough Sales	1,099		Offset camp costs	
Great American Opportunities	Discount Card Sales	6,911		Supplies	
Whitmore Ace Hardware	Mulch Sales	2,341		Supplies	
McDonald's	Pancake Supper Fundraiser	1,435		Supplies	
Scholastic Book Fair	Book Sales	1,446		Library books	
Scholastic Book Fair	Book Sales	2,940		Library books	
Mike's Candy Store	Candy Sales	8,276		PBIS activities	
EZ custom Wristband	Wristband & Decal Sales	2,089		US Troops wounded Warriors	

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 20-6 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?	Deficit reduction plan is not required.
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 2012 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, 2012, (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, 2013, (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