

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

**Accounting Basis:**

Cash  
 Accrual

**SCHOOL DISTRICT BUDGET FORM \***  
**July 1, 2008 - June 30, 2009**

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

Amended Budget

**District Name:** Shiloh CUSD  
**District RCDT No:** 11-023-0010-26

Budget of Shiloh CUSD School District No. 1, County of Edgar,  
State of Illinois, for the Fiscal Year beginning July 1, 2008 and ending June 30, 2009.

WHEREAS the Board of Education of Shiloh CUSD School District No. 1,  
County of Edgar, 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 15 day of September, 20 08,  
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, 2008 and ending June 30, 2009.

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 15  
day of September, 20 08 by a roll call vote of 7 Yeas, and 0 Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:

\* Based on the 23 Illinois Administrative Code-Part 100 and in conformity 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/2009/budget.htm](http://www.isbe.net/sfms/budget/2009/budget.htm). The electronic version does  
not require member signatures.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
1	Shiloh CUSD										
2	11-023-0010-26										
3	[See page 31 for references]										
4			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
5	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
6	ESTIMATED BEGINNING FUND BALANCE July 1, 2008 <sup>1</sup>		273,817	9,346		445,214	246,664		1,061,403		113,490
7	RECEIPTS/REVENUES										
8	LOCAL SOURCES	1000	1,712,832	274,879	0	123,752	126,098	0	64,188	209,836	32,688
9	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA	2000	0	0		0	0				
10	STATE SOURCES	3000	1,387,532	0	0	158,000	0	0	0	0	0
11	FEDERAL SOURCES	4000	325,257	19,000	0	0	0	0	0	0	0
12	Total Direct Receipts/Revenues		3,425,621	293,879	0	281,752	126,098	0	64,188	209,836	32,688
13	Receipts/Revenues for "On Behalf of" Payments <sup>2</sup>	3998									
14	Total Receipts/Revenues		3,425,621	293,879	0	281,752	126,098	0	64,188	209,836	32,688
15	DISBURSEMENTS/EXPENDITURES										
16	INSTRUCTION	1000	2,744,303				46,496				
17	SUPPORT SERVICES	2000	876,473	383,438		318,832	64,071	0		163,159	18,500
18	COMMUNITY SERVICES	3000	0	0		0	0				
19	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	35,000	0	0	0	0	0			0
20	DEBT SERVICES	5000	0	0	0	0	0			0	0
21	PROVISION FOR CONTINGENCIES	6000	26,000	10,000	0	10,000	0	0		0	0
22	Total Direct Disbursements/Expenditures		3,681,776	393,438	0	328,832	110,567	0		163,159	18,500
23	Disbursements/Expenditures for "On Behalf of" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0	0
24	Total Disbursements/Expenditures		3,681,776	393,438	0	328,832	110,567	0		163,159	18,500
25	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(256,155)	(99,559)	0	(47,080)	15,531	0	64,188	46,677	14,188
26	OTHER FINANCING SOURCES/USES										
27	OTHER FINANCING SOURCES (7000)										
28	PERMANENT TRANSFER FROM VARIOUS FUNDS										
29	Abolishment or Abatement of the Working Cash Fund	7110	90,213								
30	Transfer of Working Cash Fund Interest	7120	35,000								
31	Transfer Among Funds	7130		90,213							
32	Transfer of Interest										
33	Transfer from Capital Projects Fund to O&M Fund										
34	Transfer of Excess Fire Prev. & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund										
35	Transfer of Excess Accumulated Fire Prev. & Safety Tax and Int. <sup>3</sup> Proceeds to Debt Service Fund	7170									
36	SALE OF BONDS (7200)										
37	Principal on Bonds Sold <sup>4</sup>	7210									
38	Premium on Bonds Sold										
39	Accrued Interest on Bonds Sold										
40	Sale or Compensation for Fixed Assets <sup>5</sup>	7300									
41	Transfer to Debt Service to Pay Principal on Capital Leases	7400									

BUDGET SUMMARY

4	A	B	C	D	E	F	G	H	I	J	K
5	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
42	Transfer to Debt Service to Pay Interest on Capital Leases	7500									
43	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600									
44	Transfer to Debt Service to Pay Interest on Revenue Bonds	7700									
45	Transfer to Capital Projects Fund	7800									
46	ISBE Loan Proceeds	7900									
47	Other Sources Not Classified Elsewhere	7990									
48	<b>Total Other Financing Sources</b>		125,213	90,213	0	0	0	0	0	0	0
49	<b>OTHER FINANCING USES (8000)</b>										
50	<b>PERMANENT TRANSFER TO VARIOUS FUNDS</b>										
51	<b>TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
52	Abolishment or Abatement of the Working Cash Fund	8110							90,213		
53	Transfer of Working Cash Fund Interest								35,000		
54	Transfer Among Funds		90,213								
55	Transfer of Interest <sup>6</sup>										
56	Transfer from Capital Projects Fund to O&M Fund							0			
57	Transfer of Excess Fire Prev. & Safety Tax & Interest Proceeds to O&M Fund										0
58	Transfer of Excess Accumulated Fire Prev. & Safety Tax and Int. Proceeds to Debt Service Fund	8170									0
59	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400									
60	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500									
61	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600									
62	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700									
63	Transfer to Capital Projects Fund	8800									
64	Transfer to Debt Service Fund for Princ. & Int. on ISBE Loans	8910									
65	Other Uses Not Classified Elsewhere	8990									
66	<b>Total Other Financing Uses</b>		90,213	0	0	0	0	0	125,213	0	0
67	<b>Total Other Financing Sources/Uses</b>		35,000	90,213	0	0	0	0	(125,213)	0	0
68	<b>ESTIMATED ENDING FUND BALANCE June 30, 2009</b>		52,662	0	0	398,134	262,195	0	1,000,378	46,677	127,678

## 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		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, 2008 <sup>7</sup>		273,817	9,346		445,214	246,664		1,061,403		113,490
4	<b>Total Direct Receipts &amp; Other Financing Sources <sup>8</sup></b>		3,550,834	384,092	0	281,752	126,098	0	64,188	209,836	32,688
5	<b>OTHER RECEIPTS</b>										
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	<b>Total Other Receipts</b>		0	0	0	0	0	0	0	0	0
11	<b>Total Direct Receipts, Other Financing Sources, &amp; Other Receipts</b>		3,550,834	384,092	0	281,752	126,098	0	64,188	209,836	32,688
12	<b>Total Amount Available</b>		3,824,651	393,438	0	726,966	372,762	0	1,125,591	209,836	146,178
13	<b>Total Direct Disbursements &amp; Other Financing Uses <sup>9</sup></b>		3,771,989	393,438	0	328,832	110,567	0	125,213	163,159	18,500
14	<b>OTHER DISBURSEMENTS</b>										
15	Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	<b>Total Other Disbursements</b>		0	0	0	0	0	0	0	0	0
20	<b>Total Direct Disbursements, Other Financing Uses, &amp; Other Disbursements</b>		3,771,989	393,438	0	328,832	110,567	0	125,213	163,159	18,500
21	ENDING CASH BALANCE ON HAND June 30, 2009 <sup>7</sup>		52,662	0	0	398,134	262,195	0	1,000,378	46,677	127,678

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	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
5	Designated Levies <sup>11</sup>		1,359,394	271,879		108,752	57,149		27,188	209,836	27,188
6	Leasing Levy <sup>12</sup>	1130	27,188								
7	Special Education Levy	1140	21,750								
8	Social Security/Medicare Levies	1150					57,149				
9	Area Vocational Construction Levy	1160									
10	Summer School Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied by LEA</b>		<b>1,408,332</b>	<b>271,879</b>	<b>0</b>	<b>108,752</b>	<b>114,298</b>	<b>0</b>	<b>27,188</b>	<b>209,836</b>	<b>27,188</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
14	Mobile Home Privilege Tax										
15	Payments from Local Housing Authority										
16	Corporate Personal Property Replacement Taxes <sup>13</sup>	1230	200,000				1,800				
17	Other Payments in Lieu of Taxes (Describe & Itemize)										
18	<b>Total Payments in Lieu of Taxes</b>		<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION <sup>14</sup></b>										
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other LEAs (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer Sch. - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch. - Tuition from Other LEAs (In State)	1322									
26	Summer Sch. - Tuition from Other Sources (In State)	1323									
27	Summer Sch. - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other LEAs (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed. - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed. - Tuition from Other LEAs (In State)	1342									
34	Special Ed. - Tuition from Other Sources (In State)	1343									
35	Special Ed. - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other LEAs (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		<b>0</b>								
41	<b>TRANSPORTATION FEES</b>										
42	Reg. Transp. Fees from Pupils or Parents (In State)	1411									
43	Reg. Transp. Fees from Other LEAs (In State)	1412									
44	Reg. Transp. Fees from Private Sources (In State)	1413									
45	Reg. Transp. Fees from Co-curricular Activities (In State)	1415									
46	Reg. Transp. Fees from Other Sources (Out of State)	1416									
47	Summer Sch. - Transp. Fees from Pupils or Parents (In State)	1421									

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
48	Summer Sch. - Transp. Fees from Other LEAs (In State)	1422									
49	Summer Sch. - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch. - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp. Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp. Fees from Other LEAs (In State)	1432									
53	CTE - Transp. Fees from Other Sources (In State)	1433									
54	CTE - Transp. Fees from Other Sources (Out of State)	1434									
55	Special Ed. - Transp. Fees from Pupils or Parents (In State)	1441									
56	Special Ed. - Transp. Fees from Other LEAs (In State)	1442									
57	Special Ed. - Transp. Fees from Other Sources (In State)	1443									
58	Special Ed. - Transp. Fees from Other Sources (Out of State)	1444									
59	Adult - Transp. Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp. Fees from Other LEAs (In State)	1452									
61	Adult - Transp. Fees from Other Sources (In State)	1453									
62	Adult - Transp. Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					0					
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	7,000	3,000		15,000	10,000		37,000		5,500
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		7,000	3,000	0	15,000	10,000	0	37,000	0	5,500
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	30,000								
70	Sales to Pupils - Breakfast	1612	4,000								
71	Sales to Pupils - A la Carte	1613	14,000								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	4,500								
74	Other Food Service (Describe & Itemize)	1690	5,500								
75	<b>Total Food Service</b>		58,000								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	8,500								
78	Admissions - Other	1719									
79	Fees	1720	1,500								
80	Book Store Sales	1730	500								
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	<b>Total District/School Activity Income</b>		10,500	0							
83	<b>TEXTBOOK Income</b>										
84	Rentals - Regular Textbook	1811	17,000								
85	Rentals - Summer School Textbook	1812									
86	Rentals - Adult/Continuing Education Textbook	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbook	1821									
89	Sales - Summer School Textbook	1822									
90	Sales - Adult/Continuing Education Textbook	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	<b>Total Textbooks</b>		17,000								

ESTIMATED RECEIPTS/REVENUES

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
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910									
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other LEAs	1940									
99	Refund Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	Payment from Other LEAs	1991									
104	Sale of Vocational Projects	1992									
105	Other Local Fees	1993									
106	Other Local Revenues (Describe & Itemize)	1999	12,000								
107	<b>Total Other Revenue from Local Sources</b>		12,000	0	0	0	0	0	0	0	0
108	<b>Total Receipts/Revenues from Local Sources</b>	1000	1,712,832	274,879	0	123,752	126,098	0	64,188	209,836	32,688
109	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA</b>										
110	Flow-Through Revenue from State Sources	2100									
111	Flow-Through Revenue from Federal Sources	2200									
112	Other Flow-Through (Describe & Itemize)	2300									
113	<b>Total Flow-Through Receipts/Revenues From One LEA to Another LEA</b>	2000	0	0		0	0				
114	<b>RECEIPTS/REVENUES FROM STATE SOURCES</b>										
115	<b>UNRESTRICTED GRANTS-IN-AID</b>										
116	General State Aid - Sec. 18-8.05	3001	1,054,820								
117	General State Aid - Hold Harmless/Supplemental	3002									
118	Reorganization Incentives (Accounts 3005-3021)	3005									
119	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
120	<b>Total Unrestricted Grants-In-Aid</b>		1,054,820	0	0	0	0	0		0	0
121	<b>RESTRICTED GRANTS-IN-AID</b>										
122	<b>SPECIAL EDUCATION</b>										
123	Special Education - Private Facility Tuition	3100									
124	Special Education - Extraordinary	3105	60,000								
125	Special Education - Personnel	3110	50,000								
126	Special Education - Orphanage - Individual	3120									
127	Special Education - Orphanage - Summer	3130									
128	Special Education - Summer School	3145									
129	Special Education - Other (Describe & Itemize)	3199									
130	<b>Total Special Education</b>		110,000	0		0					
131	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
132	CTE - Technical Education - Tech. Prep.	3200	50								
133	CTE - Secondary Program Improvement	3220									
134	CTE - WECEP	3225	2,000								
135	CTE - Agriculture Education	3235									
136	CTE - Instructor Practicum	3240									
137	CTE - Student Organizations	3270									

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
138	CTE - Other (Describe & Itemize)	3299									
139	<b>Total Career and Technical Education</b>		2,050	0			0				
140	<b>BILINGUAL EDUCATION</b>										
141	Bilingual Ed. - Downstate - TPI and TBE	3305									
142	Bilingual Ed. - Transitional	3310									
143	<b>Total Bilingual Education</b>		0				0				
144	State Free Lunch & Breakfast	3360	4,000								
145	School Breakfast Initiative	3365	200								
146	Driver Education	3370	4,000								
147	Adult Ed. - from ICCB	3410									
148	Adult Ed. - Other (Describe & Itemize)	3499									
149	<b>TRANSPORTATION</b>										
150	Transportation - Regular/Vocational	3500				120,000					
151	Transportation - Special Education	3510				38,000					
152	Transportation - Other (Describe & Itemize)	3599									
153	<b>Total Transportation</b>		0	0		158,000	0				
154	Learning Improvement - Change Grants	3610									
155	Scientific Literacy	3660									
156	Truant Alternative/Optional Education	3695									
157	Early Childhood - Block Grant	3705	181,462								
158	Reading Improvement Block Grant	3715	16,000								
159	Reading Improvement Block Grant - Reading Recovery	3720									
160	Continued Reading Improvement Block Grant	3725									
161	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775	15,000								
165	Technology - Learning Technology Centers	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Construction	3920									
169	School Infrastructure - Maintenance	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
171	<b>Total Restricted Grants-In-Aid</b>		332,712	0	0	158,000	0	0	0	0	0
172	<b>Total Receipts/Revenues from State Sources</b>	3000	1,387,532	0	0	158,000	0	0	0	0	0
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.</b>										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
177	<b>Total Unrestricted Grants-In-Aid Received Directly from Fed. Govt.</b>		0	0	0	0	0	0	0	0	0
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.</b>										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									

ESTIMATED RECEIPTS/REVENUES

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
182	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
183	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt.</b>		0	0		0	0	0			0

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
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE</b>										
185	<b>TITLE V</b>										
186	Title V-Innovation and Flexibility Formula	4100									
187	Title V-LEA Projects	4105									
188	Title V-Rural and Low Income Schools	4107									
189	Title V-Other (Describe & Itemize)	4199									
190	<b>Total Title V</b>		0	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up	4200									
193	National School Lunch Program	4210	79,000								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	25,000								
196	Summer Food Service Admin./Program	4225									
197	Child Care Commodity/SFS 13-Adult Day Care	4226									
198	Food Service - Other (Describe & Itemize)	4299									
199	<b>Total Food Service</b>		104,000				0				
200	<b>TITLE I</b>										
201	Title I - Low Income	4300	158,154	19,000							
202	Title I - Low Income - Neglected, Private	4305									
203	Title I - Comprehensive School Reform	4332									
204	Title I - Reading First	4334									
205	Title I - Even Start	4335									
206	Title I - Reading First SEA Funds	4337									
207	Title I - Migrant Education	4340									
208	Title I - Other (Describe & Itemize)	4399									
209	<b>Total Title I</b>		158,154	19,000		0	0				
210	<b>TITLE IV</b>										
211	Title IV - Safe & Drug Free Schools - Formula	4400	2,319								
212	Title IV - 21st Century	4421									
213	Title IV - Other (Describe & Itemize)	4499									
214	<b>Total Title IV</b>		2,319	0		0	0				
215	<b>FEDERAL - SPECIAL EDUCATION</b>										
216	Fed - Spec Ed. - Preschool Flow - Through	4600									
217	Fed - Spec Ed. - Preschool Discretionary	4605									
218	Fed - Spec Ed. - IDEA - Flow Through/Low Incidence	4620									
219	Fed - Spec Ed. - IDEA - Room & Board	4625	5,000								
220	Fed - Spec Ed. - IDEA - Discretionary	4630									
221	Fed - Spec Ed. - IDEA - Other (Describe & Itemize)	4699									
222	<b>Total Federal Special Education</b>		5,000	0		0	0				
223	<b>CTE - PERKINS</b>										
224	CTE - Perkins-Title III E Tech. Prep.	4770									
225	CTE - Other (Describe & Itemize)	4799									
226	<b>Total CTE - Perkins</b>		0	0			0				
227	Federal - Adult Education	4810									
228	Advanced Placement Fee/International Baccalaureate	4904									
229	Emergency Immigrant Assistance	4905									

## ESTIMATED RECEIPTS/REVENUES

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
230	Title III-English Language Acquisition	4909									
231	Learn & Serve America	4910									
232	McKinney Education for Homeless Children	4920									
233	Title II - Eisenhower - Professional Development Formula	4930									
234	Title II-Teacher Quality	4932	45,784								
235	Federal Charter Schools	4960									
236	Medicaid Matching Funds - Administrative Outreach	4991	10,000								
237	Medicaid Matching Funds - Fee-For-Service Program	4992									
238	Other Restricted Revenue From Federal Sources (Describe & Itemize)	4999									
239	<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b>		325,257	19,000		0	0	0			0
240	<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>	325,257	19,000	0	0	0	0	0	0	0
241	<b>TOTAL DIRECT RECEIPTS/REVENUES</b>		3,425,621	293,879	0	281,752	126,098	0	64,188	209,836	32,688

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
3	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>										
5	Regular Programs	1100	1,088,714	179,361	9,450	36,600	1,500	600			1,316,225
6	Pre-K Programs	1125	385,474	60,875	16,877	22,590	700				486,516
7	Special Education Programs (Functions 1200 - 1220)	1200	357,042	51,435	1,100	5,800					415,377
8	Special Education Programs Pre-K	1225									0
9	Remedial and Supplemental Programs K - 12	1250	123,018	34,259	3,000	1,500					161,777
10	Remedial and Supplemental Programs Pre - K	1275									0
11	Adult/Continuing Education Programs	1300									0
12	CTE Programs	1400	188,857	33,376	2,145	12,000	775				237,153
13	Interscholastic Programs	1500	88,425	7,505	17,475	10,600	1,500	1,750			127,255
14	Summer School Programs	1600									0
15	Gifted Programs	1650									0
16	Driver's Education Programs	1700									0
17	Bilingual Programs	1800									0
18	Truant Alternative & Optional Programs	1900									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										0
31	Truants Alternative/Opt. Ed. Programs Private Tuition										0
32	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>2,231,530</b>	<b>366,811</b>	<b>50,047</b>	<b>89,090</b>	<b>4,475</b>	<b>2,350</b>	<b>0</b>	<b>0</b>	<b>2,744,303</b>
33	<b>SUPPORT SERVICES (ED)</b>										
34	<b>Support Services - Pupil</b>										
35	Attendance & Social Work Services	2110									0
36	Guidance Services	2120	30,907	6,434	8,350	4,970					50,661
37	Health Services	2130	27,636	2,796	550	1,800					32,782
38	Psychological Services	2140									0
39	Speech Pathology & Audiology Services	2150	37,169	7,499	40,300	900					85,868
40	Other Support Services - Pupils (Describe & Itemize)	2190									0
41	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>95,712</b>	<b>16,729</b>	<b>49,200</b>	<b>7,670</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>169,311</b>
42	<b>Support Services - Instructional Staff</b>										
43	Improvement of Instruction Services	2210									0
44	Educational Media Services	2220	51,003	6,415	4,950	4,650	1,000				68,018
45	Assessment & Testing	2230									0
46	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>51,003</b>	<b>6,415</b>	<b>4,950</b>	<b>4,650</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68,018</b>

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
47	<b>Support Services - General Administration</b>										
48	Board of Education Services	2310	6,158		26,100	10,000		15,000			57,258
49	Executive Administration Services	2320	122,881	3,981	4,600	3,600	1,000	1,500			137,562
50	Special Area Administration Services	2330									0
51	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>129,039</b>	<b>3,981</b>	<b>30,700</b>	<b>13,600</b>	<b>1,000</b>	<b>16,500</b>	<b>0</b>	<b>0</b>	<b>194,820</b>
52	<b>Support Services - School Administration</b>										
53	Office of the Principal Services	2410	130,032	15,349	24,000	8,000	2,000	500			179,881
54	Other Support Services - School Administration (Describe & Itemize)	2490									0
55	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>130,032</b>	<b>15,349</b>	<b>24,000</b>	<b>8,000</b>	<b>2,000</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>179,881</b>
56	<b>Support Services - Business</b>										
57	Direction of Business Support Services	2510									0
58	Fiscal Services	2520	40,368		6,875	10,000	500				57,743
59	Operation & Maintenance of Plant Services	2540									0
60	Pupil Transportation Services	2550									0
61	Food Services	2560	100		205,300	1,300					206,700
62	Internal Services	2570									0
63	<b>Total Support Services - Business</b>	<b>2500</b>	<b>40,468</b>	<b>0</b>	<b>212,175</b>	<b>11,300</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>264,443</b>
64	<b>Support Services - Central</b>										
65	Direction of Central Support Services	2610									0
66	Planning, Research, Development & Evaluation Services	2620									0
67	Information Services	2630									0
68	Staff Services	2640									0
69	Data Processing Services	2660									0
70	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
71	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0
72	<b>Total Support Services</b>	<b>2000</b>	<b>446,254</b>	<b>42,474</b>	<b>321,025</b>	<b>45,220</b>	<b>4,500</b>	<b>17,000</b>	<b>0</b>	<b>0</b>	<b>876,473</b>
73	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>									0
74	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS (ED)</b>										
75	<b>Payments to Other Govt. Units (In-State)</b>										
76	Payments for Regular Programs	4110									0
77	Payments for Special Education Programs	4120			35,000						35,000
78	Payments for Adult/Continuing Education Programs	4130									0
79	Payments for CTE Programs	4140									0
80	Payments for Community College Programs	4170									0
81	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
82	<b>Total Payments to Districts and Other Govt. Units (In-State)</b>	<b>4100</b>			<b>35,000</b>			<b>0</b>			<b>35,000</b>
83	Payments for Regular Programs - Tuition	4210									0
84	Payments for Special Education Programs - Tuition	4220									0
85	Payments for Adult/Continuing Education Programs - Tuition	4230									0
86	Payments for CTE Programs - Tuition	4240									0
87	Payments for Community College Programs - Tuition	4270									0
88	Payments for Other Programs - Tuition	4280									0
89	Other Payments to In-State Govt. Units	4290									0

## ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
90	Total Payments to Other Dist. & Govt. Units - Tuition (In State)	4200						0			0

ESTIMATED DISBURSEMENTS/EXPENDITURES

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
91	Payments for Regular Programs - Transfers	4310									0
92	Payments for Special Education Programs - Transfers	4320									0
93	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
94	Payments for CTE Programs - Transfers	4340									0
95	Payments for Community College Program - Transfers	4370									0
96	Payments for Other Programs - Transfers	4380									0
97	Other Payments to In-State Govt. Units - Transfers	4390									0
98	<b>Total Payments to Other District &amp; Govt. Units - Transfers (In State)</b>	<b>4300</b>			0			0			0
99	Payments to Other District & Govt. Units (Out of State)	4400									0
100	<b>Total Payments to Other District &amp; Govt. Units</b>	<b>4000</b>			35,000			0			35,000
101	<b>DEBT SERVICES (ED)</b>										
102	<b>Debt Services - Interest on Short-Term Debt</b>										
103	Tax Anticipation Warrants	5110									0
104	Tax Anticipation Notes	5120									0
105	Corporate Personal Property Repl. Tax Ant. Notes	5130									0
106	State Aid Anticipation Certificates	5140									0
107	Other Interest on Short-Term Debt	5150									0
108	<b>Total Debt Services</b>	<b>5000</b>						0			0
109	<b>PROVISION FOR CONTINGENCIES (ED)</b>	<b>6000</b>						26,000			26,000
110	<b>Total Direct Disbursements/Expenditures</b>		2,677,784	409,285	406,072	134,310	8,975	45,350	0	0	3,681,776
111	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(256,155)

	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
112	<b>20 - OPERATIONS AND MAINTENANCE FUND (O&amp;M)</b>										
113	<b>SUPPORT SERVICES (O&amp;M)</b>										
114	<b>Support Services - Pupil</b>										
115	Other Support Services - Pupils (Describe & Itemize)	2190									0
116	<b>Support Services - Business</b>										
117	Direction of Business Support Services	2510									0
118	Facilities Acquisition & Construction Services	2530									0
119	Operation & Maintenance of Plant Services	2540	139,348	7,340	73,500	143,750	19,500				383,438
120	Pupil Transportation Services	2550									0
121	Food Services	2560									0
122	<b>Total Support Services - Business</b>	<b>2500</b>	<b>139,348</b>	<b>7,340</b>	<b>73,500</b>	<b>143,750</b>	<b>19,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>383,438</b>
123	Other Support Services (Describe & Itemize)	2900									0
124	<b>Total Support Services</b>	<b>2000</b>	<b>139,348</b>	<b>7,340</b>	<b>73,500</b>	<b>143,750</b>	<b>19,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>383,438</b>
125	<b>COMMUNITY SERVICES (O&amp;M)</b>										0
126	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS (O&amp;M)</b>										
127	<b>Payments to Other Govt. Units (In-State)</b>										
128	Payments for Special Education Programs	4120									0
129	Payments for CTE Program	4140									0
130	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
131	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>
132	Payments to Other Govt. Units (Out of State)	4400									0
133	<b>Total Payments to Other District and Govt. Unit</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>
134	<b>DEBT SERVICES (O&amp;M)</b>										
135	<b>Debt Services - Interest on Short-Term Debt</b>										
136	Tax Anticipation Warrants	5110									0
137	Tax Anticipation Notes	5120									0
138	Corporate Personal Prop. Replacement Tax Anticip. Notes	5130									0
139	State Aid Anticipation Certificates	5140									0
140	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
141	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>
142	<b>PROVISION FOR CONTINGENCIES (O&amp;M)</b>							10,000			10,000
143	<b>Total Direct Disbursements/Expenditures</b>		<b>139,348</b>	<b>7,340</b>	<b>73,500</b>	<b>143,750</b>	<b>19,500</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>393,438</b>
144	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(99,559)</b>
145	<b>30 - DEBT SERVICE FUND (DS)</b>										
146	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS (DS)</b>										0
147	<b>DEBT SERVICES (DS)</b>										
148	<b>Debt Services - Interest on Short-Term Debt</b>										
149	Tax Anticipation Warrants	5110									0
150	Tax Anticipation Notes	5120									0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Func #	(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
151	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
152	State Aid Anticipation Certificates	5140									0
153	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
154	<b>Total Debt Service - Interest</b>	<b>5400</b>						0			0
155	<b>Debt Services - Interest on Long-Term Debt</b>										0
156	<b>Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)</b>	<b>5300</b>									0
157	<b>Debt Services Other - Short-Term Debt Principal (Describe &amp; Itemize)</b>	<b>5400</b>									0
158	<b>Total Debt Services</b>	<b>5000</b>			0			0	0		0
159	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									0
160	<b>Total Direct Disbursements/Expenditures</b>				0			0	0		0
161	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										0
162	<b>40 - TRANSPORTATION FUND (TR)</b>										
163	<b>SUPPORT SERVICES (TR)</b>										
164	Other Support Services - Pupils (Describe & Itemize)	2190									0
165	Pupil Transportation Services	2550	149,078	4,854	13,400	93,500	58,000				318,832
166	Other Support Services (Describe & Itemize)	2900									0
167	<b>Total Support Services</b>	<b>2000</b>	<b>149,078</b>	<b>4,854</b>	<b>13,400</b>	<b>93,500</b>	<b>58,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>318,832</b>
168	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									0
169	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS (TR)</b>										
170	<b>Payments to Other Govt. Units (In-State)</b>										
171	Payments for Regular Program	4110									0
172	Payments for Special Education Programs	4120									0
173	Payments for Adult/Continuing Education Programs	4130									0
174	Payments for CTE Programs	4140									0
175	Payments for Community College Programs	4170									0
176	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
177	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0
178	<b>Payments to Other Govt. Units (Out-of-State) (Describe &amp; Itemize)</b>	<b>4400</b>									0
179	<b>Total Payments to Other Districts &amp; Govt. Units</b>	<b>4000</b>			0			0			0
180	<b>DEBT SERVICES (TR)</b>										
181	<b>Debt Service - Interest on Short-Term Debt</b>										
182	Tax Anticipation Warrants	5110									0
183	Tax Anticipation Notes	5120									0
184	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
185	State Aid Anticipation Certificates	5140									0
186	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
187	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						0			0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
188	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0
189	<b>Total Debt Service</b>	<b>5000</b>						0			0
190	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>						10,000			10,000
191	<b>Total Direct Disbursements/Expenditures</b>		149,078	4,854	13,400	93,500	58,000	10,000	0	0	328,832
192	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(47,080)
193	<b>50 - MUNICIPAL RETIREMENT/SOC. SEC. FUND (MR/SS)</b>										
194	<b>INSTRUCTION (MR/SS)</b>										
195	Regular Program	1100		12,997							12,997
196	Pre-K Programs	1125		12,342							12,342
197	Special Education Programs (Functions 1200-1220)	1200		16,833							16,833
198	Special Education Programs Pre-K	1225									0
199	Remedial and Supplemental Programs K - 12	1250		1,702							1,702
200	Remedial and Supplemental Programs Pre-K	1275									0
201	Adult/Continuing Education Programs	1300									0
202	CTE Programs	1400		2,622							2,622
203	Interscholastic Programs	1500									0
204	Summer School Programs	1600									0
205	Gifted Programs	1650									0
206	Driver's Education Programs	1700									0
207	Bilingual Programs	1800									0
208	Truant Alternative & Optional Programs	1900									0
209	<b>Total Instruction</b>	<b>1000</b>		46,496							46,496
210	<b>SUPPORT SERVICES (MR/SS)</b>										
211	<b>Support Services - Pupil</b>										
212	Attendance & Social Work Services	2110									0
213	Guidance Services	2120									0
214	Health Services	2130		6,327							6,327
215	Psychological Services	2140									0
216	Speech Pathology & Audiology Services	2150		539							539
217	Other Support Services - Pupils (Describe & Itemize)	2190									0
218	<b>Total Support Services - Pupil</b>	<b>2100</b>		6,866							6,866
219	<b>Support Services - Instructional Staff</b>										
220	Improvement of Instruction Services	2210									0
221	Educational Media Services	2220		3,229							3,229
222	Assessment & Testing	2230									0
223	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		3,229							3,229
224	<b>Support Services - General Administration</b>										
225	Board of Education Services	2310		556							556
226	Executive Administration Services	2320		6,307							6,307
227	Special Area Administrative Services	2330									0
228	Tort Immunity Services	2360									0
229	Claims Paid from Self Insurance Fund	2361									0
230	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Func #	(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
231	Unemployment Insurance Payments	2363									0
232	Insurance Payments (regular or self-insurance)	2364									0
233	Risk Management and Claims Services Payments	2365									0
234	Judgment and Settlements	2366									0
235	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
236	Reciprocal Insurance Payments	2368									0
237	Legal Service	2369									0
238	<b>Total Support Services - General Administration</b>	<b>2300</b>		6,863							6,863
239	<b>Support Services - School Administration</b>										
240	Office of the Principal Services	2410		9,835							9,835
241	Other Support Services - School Administration (Describe & Itemize)	2490									0
242	<b>Total Support Services - School Administration</b>	<b>2400</b>		9,835							9,835
243	<b>Support Services - Business</b>										
244	Direction of Business Support Services	2510									0
245	Fiscal Services	2520		5,688							5,688
246	Facilities Acquisition & Construction Services	2530									0
247	Operation & Maintenance of Plant Service	2540		16,535							16,535
248	Pupil Transportation Services	2550		15,044							15,044
249	Food Services	2560		11							11
250	Internal Services	2570									0
251	<b>Total Support Services - Business</b>	<b>2500</b>		37,278							37,278
252	<b>Support Services - Central</b>										
253	Direction of Central Support Services	2610									0
254	Planning, Research, Development & Evaluation Services	2620									0
255	Information Services	2630									0
256	Staff Services	2640									0
257	Data Processing Services	2660									0
258	<b>Total Support Services - Central</b>	<b>2600</b>		0			0		0		0
259	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0
260	<b>Total Support Services</b>	<b>2000</b>		64,071			0		0		64,071
261	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>									0
262	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS (MR/SS)</b>										
263	Payments for Special Education Programs	4120									0
264	Payments for Vocational Education Programs	4140									0
265	<b>Total Payments to Other Districts &amp; Govt. Units</b>	<b>4000</b>		0			0		0		0
266	<b>DEBT SERVICES (MR/SS)</b>										
267	<b>Debt Services - Interest on Short-Term Debt</b>										
268	Tax Anticipation Warrants	5110									0
269	Tax Anticipation Notes	5120									0
270	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									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
271	State Aid Anticipation Certificates	5140									0
272	Other (Describe & Itemize)	5150									0
273	<b>Total Debt Services</b>	<b>5000</b>						0			0
274	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>									0
275	<b>Total Direct Disbursements/Expenditures</b>			110,567			0	0	0		110,567
276	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										15,531
277	<b>60 - CAPITAL PROJECTS (CP)</b>										
278	<b>SUPPORT SERVICES (CP)</b>										
279	<b>Support Services - Business</b>										
280	Facilities Acquisition & Construction Services	2530									0
281	Other Support Services (Describe & Itemize)	2900									0
282	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0
283	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS (CP)</b>										
284	<b>Payments to Other Govt. Units (In-State)</b>										
285	Payments to Other Govt. Units (In-State)	4100									0
286	Payment for Special Education Programs	4120									0
287	Payment for CTE Programs	4140									0
288	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
289	<b>Total Payments to Other Districts &amp; Govt. Units</b>	<b>4000</b>			0			0			0
290	<b>PROVISION FOR CONTINGENCIES (CP)</b>	<b>6000</b>									0
291	<b>Total Direct Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0
292	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										0
293	<b>80 - TORT FUND (TF)</b>										
294	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
295	Claims Paid from Self Insurance Fund	2361									0
296	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			30,000						30,000
297	Unemployment Insurance Payments	2363									0
298	Insurance Payments (regular or self-insurance)	2364			38,000						38,000
299	Risk Management and Claims Services Payments	2365					31,786				31,786
300	Judgment and Settlements	2366									0
301	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	63,373								63,373
302	Reciprocal Insurance Payments	2368									0
303	Legal Service	2369									0
304	<b>Total Support Services - General Administration</b>	<b>2000</b>	63,373	0	68,000	0	31,786	0	0	0	163,159
305	<b>DEBT SERVICES (TF)</b>										
306	<b>Debt Services - Interest on Short-Term Debt</b>										
307	Tax Anticipation Warrants	5110									0
308	Corporate Personal Property Replacement Tax Anticipation Notes	5130									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
309	Other Interest or Short-Term Debt	5150									0
310	<b>Total Debt Services</b>	<b>5000</b>			0			0			0
311	<b>PROVISION FOR CONTINGENCIES (TF)</b>	<b>6000</b>									0
312	<b>Total Direct Disbursements/Expenditures</b>		63,373	0	68,000	0	31,786	0	0	0	163,159
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										46,677
314	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
315	<b>SUPPORT SERVICES (FP&amp;S)</b>										
316	<b>Support Services - Business</b>										
317	Facilities Acquisition & Construction Services	2530									0
318	Operation & Maintenance of Plant Service	2540			18,500						18,500
319	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	18,500	0	0	0	0	0	18,500
320	Other Support Services (Describe & Itemize)	2900									0
321	<b>Total Support Services</b>	<b>2000</b>	0	0	18,500	0	0	0	0	0	18,500
322	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS (FP&amp;S)</b>										
323	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
324	<b>Total Payments to Other Districts &amp; Govt. Units (FPS)</b>	<b>4000</b>							0		0
325	<b>DEBT SERVICES (FP&amp;S)</b>										
326	<b>Debt Services - Interest on Short-Term Debt</b>										
327	Tax Anticipation Warrants	5110									0
328	Other Interest on Short-Term Debt	5150									0
329	<b>Total Debt Services</b>	<b>5000</b>						0			0
330	<b>PROVISIONS FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>									0
331	<b>Total Direct Disbursements/Expenditures</b>		0	0	18,500	0	0	0	0	0	18,500
332	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										14,188

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

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- 1.
- 2.
- 3.
- 4.



Shiloh CUSD  
 11-023-0010-26

**DEFICIT BUDGET SUMMARY INFORMATION  
 OPERATING FUNDS ONLY**

	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
1. Direct Revenues	3,425,621	293,879	281,752	64,188	4,065,440
2. Direct Expenditures	3,681,776	393,438	328,832		4,404,046
3. Difference	(256,155)	(99,559)	(47,080)	64,188	(338,606)
4. Estimated Fund Balance - June 30, 2009	52,662	0	398,134	1,000,378	1,451,174

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

*A deficit reduction plan is required if the local board of education adopts (or amends) the 2008-09 school district budget in which the "operating funds" listed above result in direct revenues (line 1) being less than direct expenditures (line 2) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 4).*

**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.*

*The deficit reduction plan, if required, is developed using ISBE guidelines and format (See Tab FinPlan 2009-12).*

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

	A	B	C	D	E	F	G
1	<b>11-023-0010-26</b>		<b>ESTIMATED BUDGET FY2008-09</b>				
2	<i>District Number</i>						
3	<b>Shiloh CUSD</b>						
4	<i>District Name</i>						
5							
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		273,817	9,346	0	445,214	728,377
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>	1,712,832	274,879	123,752	64,188	2,175,651
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA</b>	<b>2000</b>	0	0	0		0
11	<b>STATE SOURCES</b>	<b>3000</b>	1,387,532	0	158,000	0	1,545,532
12	<b>FEDERAL SOURCES</b>	<b>4000</b>	325,257	19,000	0	0	344,257
13	<b>Total Receipts/Revenues</b>		3,425,621	293,879	281,752	64,188	4,065,440
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>	2,744,303				2,744,303
16	<b>SUPPORT SERVICES</b>	<b>2000</b>	876,473	383,438	318,832		1,578,743
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>	0	0	0		0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>	35,000	0	0		35,000
19	<b>DEBT SERVICES</b>	<b>5000</b>	0	0	0		0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>	26,000	10,000	10,000		46,000
21	<b>Total Disbursements/Expenditures</b>		3,681,776	393,438	328,832		4,404,046
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		(256,155)	(99,559)	(47,080)	64,188	(338,606)
23	<b>OTHER FINANCING SOURCES/USES</b>						
24	<b>OTHER FINANCING SOURCES (7000)</b>		125,213	90,213	0	0	215,426
25	<b>OTHER FINANCING USES (8000)</b>		90,213	0	0	125,213	215,426
26	<b>TOTAL OTHER FINANCING SOURCES/USES</b>		35,000	90,213	0	(125,213)	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		52,662	0	(47,080)	384,189	389,771

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1	<b>11-023-0010-26</b>		<b>ESTIMATED BUDGET FY2009-10</b>				
2	<i>District Number</i>						
3	<b>Shiloh CUSD</b>						
4	<i>District Name</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> <small>(must equal prior Ending Fund Balance)</small>		52,662	0	(47,080)	384,189	389,771
8	<b>RECEIPTS/REVENUES</b>	Acct No.					
9	<b>LOCAL SOURCES</b>	1000					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA</b>	2000					0
11	<b>STATE SOURCES</b>	3000					0
12	<b>FEDERAL SOURCES</b>	4000					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	Funct No.					
15	<b>INSTRUCTION</b>	1000					0
16	<b>SUPPORT SERVICES</b>	2000					0
17	<b>COMMUNITY SERVICES</b>	3000					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	4000					0
19	<b>DEBT SERVICES</b>	5000					0
20	<b>PROVISION FOR CONTINGENCIES</b>	6000					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER FINANCING SOURCES/USES</b>						
24	<b>OTHER FINANCING SOURCES (7000)</b>						0
25	<b>OTHER FINANCING USES (8000)</b>						0
26	<b>TOTAL OTHER FINANCING SOURCES/USES</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		52,662	0	(47,080)	384,189	389,771

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1	<b>11-023-0010-26</b>		<b>ESTIMATED BUDGET FY2010-11</b>				
2	<i>District Number</i>						
3	<b>Shiloh CUSD</b>						
4	<i>District Name</i>						
5							
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> <i>(must equal prior Ending Fund Balance)</i>		52,662	0	(47,080)	384,189	389,771
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	1000					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA</b>	2000					0
11	<b>STATE SOURCES</b>	3000					0
12	<b>FEDERAL SOURCES</b>	4000					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>					
15	<b>INSTRUCTION</b>	1000					0
16	<b>SUPPORT SERVICES</b>	2000					0
17	<b>COMMUNITY SERVICES</b>	3000					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	4000					0
19	<b>DEBT SERVICES</b>	5000					0
20	<b>PROVISION FOR CONTINGENCIES</b>	6000					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER FINANCING SOURCES/USES</b>						
24	<b>OTHER FINANCING SOURCES (7000)</b>						
25	<b>OTHER FINANCING USES (8000)</b>						
26	<b>TOTAL OTHER FINANCING SOURCES/USES</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		52,662	0	(47,080)	384,189	389,771

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1	<b>11-023-0010-26</b>		<b>ESTIMATED BUDGET FY2011-12</b>				
2	<i>District Number</i>						
3	<b>Shiloh CUSD</b>						
4	<i>District Name</i>						
5							
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> <i>(must equal prior Ending Fund Balance)</i>		52,662	0	(47,080)	384,189	389,771
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	1000					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA</b>	2000					0
11	<b>STATE SOURCES</b>	3000					0
12	<b>FEDERAL SOURCES</b>	4000					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>					
15	<b>INSTRUCTION</b>	1000					0
16	<b>SUPPORT SERVICES</b>	2000					0
17	<b>COMMUNITY SERVICES</b>	3000					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	4000					0
19	<b>DEBT SERVICES</b>	5000					0
20	<b>PROVISION FOR CONTINGENCIES</b>	6000					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER FINANCING SOURCES/USES</b>						
24	<b>OTHER FINANCING SOURCES (7000)</b>						
25	<b>OTHER FINANCING USES (8000)</b>						
26	<b>TOTAL OTHER FINANCING SOURCES/USES</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		52,662	0	(47,080)	384,189	389,771

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

	A	B	W	X	Y	Z
1	<b>11-023-0010-26</b>		<b>SUMMARY</b>			
2	<i>District Number</i>		<b>BUDGET ADDENDUM - DEFICIT REDUCTION PLAN</b>			
3	<b>Shiloh CUSD</b>		<b>ESTIMATED BUDGET</b>			
4	<i>District Name</i>		<i>Date of Adoption:</i> _____			
5			<i>(Enter as MM/DD/YY)</i>			
6			<b>FY2008-09</b>	<b>FY2009-10</b>	<b>FY2010-11</b>	<b>FY2011-12</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> <i>(must equal prior Ending Fund Balance)</i>		728,377	389,771	389,771	389,771
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>				
9	<b>LOCAL SOURCES</b>	<b>1000</b>	2,175,651	0	0	0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA</b>	<b>2000</b>	0	0	0	0
11	<b>STATE SOURCES</b>	<b>3000</b>	1,545,532	0	0	0
12	<b>FEDERAL SOURCES</b>	<b>4000</b>	344,257	0	0	0
13	<b>Total Receipts/Revenues</b>		4,065,440	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>				
15	<b>INSTRUCTION</b>	<b>1000</b>	2,744,303	0	0	0
16	<b>SUPPORT SERVICES</b>	<b>2000</b>	1,578,743	0	0	0
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>	0	0	0	0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>	35,000	0	0	0
19	<b>DEBT SERVICES</b>	<b>5000</b>	0	0	0	0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>	46,000	0	0	0
21	<b>Total Disbursements/Expenditures</b>		4,404,046	0	0	0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		<b>(338,606)</b>	0	0	0
23	<b>OTHER FINANCING SOURCES/USES</b>					
24	<b>OTHER FINANCING SOURCES (7000)</b>		215,426	0	0	0
25	<b>OTHER FINANCING USES (8000)</b>		215,426	0	0	0
26	<b>TOTAL OTHER FINANCING SOURCES/USES</b>		0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		389,771	389,771	389,771	389,771

**Deficit Reduction Plan-Background/Assumptions**  
**Fiscal Year 2009 through Fiscal Year 2012**

11-023-0010-26

Shiloh CUSD

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*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/2009/budget.htm](http://www.isbe.net/sfms/budget/2009/budget.htm)

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**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:

## ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

*(For Local Use Only)*

***This is an estimated Limitation of Administrative Costs Worksheet only. It is intended for use during the budgeting process to estimate the district's percent increase of FY2009 budgeted expenditures over FY2008 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 [www.isbe.net/sfms/AdminCaps/AdminCaps.htm](http://www.isbe.net/sfms/AdminCaps/AdminCaps.htm).*

Description		Funct. No.	Estimated Actual Expenditures, Fiscal Year 2008			Budgeted Expenditures, Fiscal Year 2009		
			(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services		2320			0	137,562		137,562
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
<b>8. Totals</b>			0	0	0	137,562	0	137,562
<b>9. Estimated Percent Increase (Decrease) for FY2009 (Budgeted) over FY2008 (Actual)</b>								Enter Actual Data!

School District Name: Shiloh CUSD

RCDT Number: 11-023-0010-26



## Reference Description

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- 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 Of" Payments should only be reflected on this page (Budget Summary, Lines 13 and 23).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 4 Principal on Bonds Sold:
  - (1) Funding Bonds or Tort Immunity 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 12) plus Total Other Financing Sources (Line 48).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 22) plus Total Other Financing Uses (Line 66).
- 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 Educational Fund (10) - Computer Technology only.
  - 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 Function 4100 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)

<b>Balancing Sheet</b> This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. <b>Errors should be corrected before the budget is finalized.</b>	
Budget Item References	Message
<b>Is Deficit Reduction Plan Required?</b>	<b>Deficit reduction plan is not required.</b>
<b>Is Deficit Reduction Plan Completed?</b>	
<b>1. Cover Page - CASH or ACCRUAL</b>	
Check one type of Accounting Basis used on the Cover sheet.	<b>CASH</b>
<b>2. Budget Summary: Other Sources (Acct 7000), Tab BudgetSum 2-3, must equal Other Uses (Acct. 8000), BudgetSum 2-3.</b>	
Transfer Among Funds (Acct 7130), Tab: BudgetSum 2-3, Line 31, must equal Transfer Among Funds (Acct. 8130) Tab: BudgetSum 2-3, Page 3, Line 54.	<b>OK</b>
Transfer of Interest (Acct. 7140) Tab: BudgetSum 2-3, Line 32, Funds (10 - 90) must equal Transfer of Interest (Acct. 8140) Tab BudgetSum 2-3, Line 55, Funds (10 - 90).	<b>OK</b>
<b>3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2008, Tab: CashSum 4, line 3, Funds (10-90) Cannot be Negative.</b>	
Education Fund (10)	<b>OK</b>
Operations & Maintenance Fund (20)	<b>OK</b>
Debt Services Fund (30)	<b>OK</b>
Transportation Fund (40)	<b>OK</b>
Municipal Retirement/Social Security Fund (50)	<b>OK</b>
Capital Projects Fund (60)	<b>OK</b>
Working Cash Fund (70)	<b>OK</b>
Tort (80)	<b>OK</b>
Fire Prevention & Safety Fund (90)	<b>OK</b>
<b>4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2009, Tab: CashSum 4, Line 21, Funds (10-90) Cannot Be Negative.</b>	
Educational Fund (10)	<b>OK</b>
Operations & Maintenance Fund Balance (20)	<b>OK</b>
Debt Service Fund (30)	<b>OK</b>
Transportation Fund (40)	<b>OK</b>
Municipal Retirement/Social Security Fund (50)	<b>OK</b>
Capital Projects Fund (60)	<b>OK</b>
Working Cash Fund (70)	<b>OK</b>
Tort (80)	<b>OK</b>
Fire Prevention & Safety Fund (90)	<b>OK</b>
<b>5. Summary of Cash Transactions: Other Receipts, Tab CashSum 4, Line 10, must equal Other Disbursements, Tab: CashSum 4, Line19.</b>	
Interfund Loans Payable (Acct 411), Tab: CashSum 4, Line 6 must equal Interfund Loans Payable (Acct 411), Tab: CashSum 4, Line 16.	<b>OK</b>
Interfund Loans Receivable (Acct. 141), Tab: CashSum 4, Line 7 must equal Interfund Loans Receivable (Acct. 141), Tab: CashSum 4, Line 15.	<b>OK</b>

*End of Balancing*