

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2015 - June 30, 2016

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

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

District Name: _____ Bement CUSD 5

District RCDT No: _____ 39-074-0050-26

If your FY15 AFR states that you need to do a deficit reduction plan and your FY16 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of _____ Bement CUSD 5 _____, County of _____ Piatt _____,
State of Illinois, for the Fiscal Year beginning _____ July 1, 2015 _____ and ending _____ June 30, 2016 _____.

WHEREAS the Board of Education of _____ Bement CUSD 5 _____,
County of _____ Piatt _____, 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 _____ 16th day of _____ September 2015 _____,
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, 2015 _____ and ending _____ June 30, 2016 _____.

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 _____ 16th _____
day of _____ September _____, 20 _____ 15 _____ by a roll call vote of _____ 5 _____ Yeas, and _____ 0 _____ 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 30, whichever comes first. Budgets are submitted to: <https://sec1.isbe.net/attachmgr/default.aspx> The electronic version does not require member signatures.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.	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	
2	ESTIMATED BEGINNING FUND BALANCE July 1, 2015 ¹		40,918	66,399	19,969	959	135,113	51,130	460,624	33,600	32,919	
3	RECEIPTS/REVENUES											
4	LOCAL SOURCES	1000	2,101,750	313,143	335,928	119,292	54,994	85,000	29,823	194,984	29,823	
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
6	STATE SOURCES	3000	431,387	0	0	105,750	0	0	0	0	0	
7	FEDERAL SOURCES	4000	138,770	0	0	0	0	0	0	0	0	
8	Total Direct Receipts/Revenues ⁸		2,671,907	313,143	335,928	225,042	54,994	85,000	29,823	194,984	29,823	
9	Total Receipts/Revenues for "On Behalf" Payments ²	3998										
10	Total Receipts/Revenues		2,671,907	313,143	335,928	225,042	54,994	85,000	29,823	194,984	29,823	
11	DISBURSEMENTS/EXPENDITURES											
12	SUPPORT SERVICES	1000	1,852,920				33,060					
13	COMMUNITY SERVICES	2000	597,775	278,000		300,000	53,191	25,000		209,280	24,500	
14	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	3000	0	0	0	0	0	0	0	0	0	
15	DEBT SERVICES	4000	304,500	0	329,500	0	0	0	0	0	0	
16	PROVISION FOR CONTINGENCIES	5000	0	0	0	0	0	0	0	0	0	
17	Total Direct Disbursements/Expenditures ⁹	6000	2,755,195	278,000	329,500	300,000	86,251	25,000	29,823	209,280	24,500	
18	Total Disbursements/Expenditures for "On Behalf" Payments ²	4180										
19	Total Disbursements/Expenditures		2,755,195	278,000	329,500	300,000	86,251	25,000	29,823	209,280	24,500	
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(83,288)	35,143	6,428	(74,958)	(31,257)	60,000	29,823	(14,296)	5,323	
21	OTHER SOURCES/USES OF FUNDS											
22	PERMANENT TRANSFER FROM VARIOUS FUNDS											
23	Abolishment the Working Cash Fund ¹⁶	7110				61,000						
24	Abatement of the Working Cash Fund ¹⁶	7110	108,000									
25	Transfer of Working Cash Fund Interest	7120										
26	Transfer Among Funds	7130	0			0						
27	Transfer of Interest	7140										
28	Transfer from Capital Projects Fund to O&M Fund	7150		0								
29	Transfer of Excess Fire Prev & Safety Tax & Interest ³	7160		0								
30	Proceeds to O&M Fund	7170		0								
31	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a}	7170			0							
32	Proceeds to Debt Service Fund											
33	SALE OF BONDS (7200)											
34	Principal on Bonds Sold ⁴	7210										
35	Premium on Bonds Sold	7220										
36	Accrued Interest on Bonds Sold	7230										
37	Sale or Compensation for Fixed Assets ⁵	7300										
38	Transfer to Debt Service to Pay/ Principal on Capital Leases	7400			0							
39	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
40	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
41	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
42	Transfer to Capital Projects Fund	7800						0				
43	ISBE Loan Proceeds	7900										
44	Other Sources Not Classified Elsewhere	7990										
45	Total Other Sources of Funds ⁸		108,000	0	0	61,000	0	0	0	0	0	0

BUDGET SUMMARY

A	B	C		D	E	F	G	H	I	J	K	L
		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)		
Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object	
1												
2												
47												
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							169,000			
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	169,000	0	0	0
80	Total Other Sources/Uses of Fund		108,000	0	0	61,000	0	(169,000)	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2016		65,630	101,542	26,397	(12,999)	103,856	111,130	321,447	19,304	38,242	
82			SUMMARY OF EXPENDITURES (by Major Object)									
83												
84												
85												
86	Object Name	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
87	Salaries	100	1,754,979	150,000		0	86,251	0		156,280	0	2,061,259
88	Employee Benefits	200	371,866	13,000		0		0		0	0	471,117
89	Purchased Services	300	550,200	70,000	329,500	300,000		25,000		53,000	20,000	1,347,700
90	Supplies & Materials	400	75,150	40,000		0		0		0	4,500	119,650
91	Capital Outlay	500	3,000	5,000		0		0		0	0	8,000
92	Other Objects	600	0	0		0	0	0		0	0	0
93	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
94	Termination Benefits	800	0	0	329,500	0	86,251	25,000		0	0	0
95	Total Expenditures		2,755,195	278,000		300,000				209,280	24,500	4,007,726

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
3	BEGINNING CASH BALANCE ON HAND July 1, 2016 ⁷		5,682	66,399	55,205	959	135,113	51,130	460,624	33,600	32,919
4	Total Direct Receipts & Other Sources ⁸		2,779,907	313,143	335,928	286,042	54,994	85,000	29,823	194,984	29,823
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411	0	0	0	13,000	0	0	0	0	0
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	13,000	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		2,779,907	313,143	335,928	299,042	54,994	85,000	29,823	194,984	29,823
12	Total Amount Available		2,785,589	379,542	391,133	300,001	190,107	136,130	490,447	228,584	62,742
13	Total Direct Disbursements & Other Uses ⁹		2,755,195	278,000	329,500	300,000	86,251	25,000	169,000	209,280	24,500
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141	0	0		0			13,000		
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	13,000	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		2,755,195	278,000	329,500	300,000	86,251	25,000	182,000	209,280	24,500
21	ENDING CASH BALANCE ON HAND June 30, 2016 ⁷		30,394	101,542	61,633	1	103,856	111,130	308,447	19,304	36,242

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
2	RECEIPTS/REVENUES FROM LOCAL SOURCES										
3	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
4	Designated Purposes Levies ¹¹	-	1,942,021	313,143	335,928	119,292	54,994	0	29,823	194,984	29,823
5	Leasing Purposes Levy ¹²	1130	18,371								
6	Special Education Purposes Levy	1140	23,858								
7	FICA and Medicare Only Levies	1150									
8	Area Vocational Construction Purposes Levy	1160									
9	Summer School Purposes Levy	1170									
10	Other Tax Levies (Describe & Itemize)	1190									
11	Total Ad Valorem Taxes Levied by District		1,984,250	313,143	335,928	119,292	54,994	0	29,823	194,984	29,823
12	PAYMENTS IN LIEU OF TAXES										
13	Mobile Home Privilege Tax	1210	500								
14	Payments from Local Housing Authority	1220									
15	Corporate Personal Property Replacement Taxes ¹³	1230	70,000								
16	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
17	Total Payments in Lieu of Taxes		70,500	0	0	0	0	0	0	0	0
18	TUITION										
19	Regular Tuition from Pupils or Parents (In State)	1311									
20	Regular Tuition from Other Districts (In State)	1312									
21	Regular Tuition from Other Sources (In State)	1313									
22	Regular Tuition from Other Sources (Out of State)	1314									
23	Summer School Tuition from Pupils or Parents (In State)	1321									
24	Summer School Tuition from Other Districts (In State)	1322									
25	Summer School Tuition from Other Sources (In State)	1323									
26	Summer School Tuition from Other Sources (Out of State)	1324									
27	CTE Tuition from Other Districts (In State)	1331									
28	CTE Tuition from Other Sources (In State)	1332									
29	CTE Tuition from Other Sources (Out of State)	1333									
30	Special Education Tuition from Pupils or Parents (In State)	1341									
31	Special Education Tuition from Other Districts (In State)	1342									
32	Special Education Tuition from Other Sources (In State)	1343									
33	Special Education Tuition from Other Sources (Out of State)	1344									
34	Adult Tuition from Pupils or Parents (In State)	1351									
35	Adult Tuition from Other Districts (In State)	1352									
36	Adult Tuition from Other Sources (In State)	1353									
37	Adult Tuition from Other Sources (Out of State)	1354									
38	Total Tuition		0	0	0	0	0	0	0	0	0
39	TRANSPORTATION FEES										
40	Regular Transportation Fees from Pupils or Parents (In State)	1411									
41	Regular Transportation Fees from Other Districts (In State)	1412									
42	Regular Transportation Fees from Other Sources (In State)	1413									
43	Regular Transportation Fees from Other Sources (Out of State)	1414									
44	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
45	Regular Transportation Fees from Other Sources (Out of State)	1416									
46	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
47	Summer School Transportation Fees from Other Districts (In State)	1422									
48	Summer School Transportation Fees from Other Sources (In State)	1423									
49	Summer School Transportation Fees from Other Sources (Out of State)	1424									
50	CTE Transportation Fees from Pupils or Parents (In State)	1431									
51	CTE Transportation Fees from Other Districts (In State)	1432									
52	CTE Transportation Fees from Other Sources (In State)	1433									
53	CTE Transportation Fees from Other Sources (Out of State)	1434									
54	Special Education Transportation Fees from Pupils or Parents (In State)	1441									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
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				0					
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	1,000								
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		1,000	0	0	0	0	0	0	0	0
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	17,000								
70	Sales to Pupils - Breakfast	1612	500								
71	Sales to Pupils - A la Carte	1613	1,200								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	800								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		19,500								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	9,000								
78	Admissions - Other	1719	500								
79	Fees	1720	2,500								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		12,000	0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	7,000								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829	2,500								
92	Other (Describe & Itemize)	1890									
93	Total Textbooks		9,500								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910									
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of 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	School Facility Occupation Tax Proceeds	1983						85,000			
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992	5,000								
106	Other Local Revenues (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999									
108	Total Other Revenue from Local Sources		5,000	0	0	0	0	85,000	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	2,101,750	313,143	335,928	119,292	54,994	85,000	29,823	194,984	29,823

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	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
2	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
110	Flow-Through Revenue from State Sources	2100									
111	Flow-Through Revenue from Federal Sources	2200									
112	Other Flow-Through Revenue (Describe & Itemize)	2300									
113	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0	0	0	0	0	0	0	0
114	RECEIPTS/REVENUES FROM STATE SOURCES										
115	UNRESTRICTED GRANTS-IN-AID										
116	General State Aid (Section 18-8.05)	3001	293,501								
117	General State Aid Hold Harmisses/Supplemental	3002									
118	Reorganization Incentives (Accounts 3005-3021)	3005									
119	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
120	Total Unrestricted Grants-In-Aid		293,501	0	0	0	0	0	0	0	0
121	RESTRICTED GRANTS-IN-AID										
122	SPECIAL EDUCATION										
123	Special Education - Private Facility Tuition	3100	5,000								
124	Special Education - Funding for Children Requiring Sp Ed Services	3105	40,000								
125	Special Education - Personnel	3110	6,500								
126	Special Education - Orphanage - Individual	3120									
127	Special Education - Orphanage - Summer Individual	3130									
128	Special Education - Other (Describe & Itemize)	3145									
129	Total Special Education		51,500	0	0	0	0	0	0	0	0
130	CAREER AND TECHNICAL EDUCATION (CTE)										
131	CTE - Technical Education - Tech Prep	3200	6,236								
132	CTE - Secondary Program Improvement (CTE)	3220									
133	CTE - WECEP	3225									
134	CTE - Agriculture Education	3235									
135	CTE - Instructor Practicum	3240									
136	CTE - Student Organizations	3270									
137	CTE - Other (Describe & Itemize)	3299									
138	Total Career and Technical Education		6,236	0	0	0	0	0	0	0	0
139	BILINGUAL EDUCATION										
140	Bilingual Education - Downstate - TPI and TBE	3305									
141	Bilingual Education - Downstate - Transitional Bilingual Education	3310	0								
142	Total Bilingual Education		0	750	6,200	17,250	88,500	105,750	0	0	0
143	State Free Lunch & Breakfast	3360									
144	School Breakfast Initiative	3365									
145	Driver Education	3370									
146	Adult Education (from ICCB)	3410									
147	Adult Education - Other (Describe & Itemize)	3499									
148	TRANSPORTATION										
149	Transportation - Regular and Vocational	3500									
150	Transportation - Special Education	3510									
151	Transportation - Other (Describe & Itemize)	3599									
152	Total Transportation		0	0	0	105,750	0	0	0	0	0
153	Learning Improvement - Change Grants	3610									
154	Scientific Literacy	3660									
155	Tuanti Alternative/Optional Education	3695									
156	Early Childhood - Block Grant	3705	73,200								
157	Reading Improvement Block Grant	3715									
158	Reading Improvement Block Grant - Reading Recovery	3720									
159	Continued Reading Improvement Block Grant	3725									
160	Continued Reading Improvement Block Grant (2% Set Aside)	3726									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	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		137,886	0	0	105,750	0	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	431,387	0	0	105,750	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. (Describe & Itemize)		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	0	0	0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
186	TITLE VI										
187	Title VI - Innovation and Flexibility Formula	4100									
188	Title VI - SEA Projects	4105									
189	Title VI - Rural Education Initiative (REI)	4107	14,000								
190	Title VI - Other (Describe & Itemize)	4199									
191	Total Title VI		14,000	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	42,000								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	13,000								
197	Summer Food Service Admin/Program	4225									
198	Child and Adult Care Food Program	4226									
199	Fresh Fruit and Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		55,000				0				
202	TITLE I										
203	Title I - Low Income	4300	40,814								
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		40,814	0		0	0				

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	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
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	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									
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through	4620									
221	Federal Special Education - IDEA Room & Board	4625									
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		0	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins-Title IIIE Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education										
230	ARRA - General State Aid - Education Stabilization	4810									
231	ARRA - Title I - Low Income	4850									
232	ARRA - Title I - Neglected, Private	4851									
233	ARRA - Title I - Delinquent, Private	4852									
234	ARRA - Title I - School Improvement (Part A)	4853									
235	ARRA - Title I - School Improvement (Section 1003g)	4854									
236	ARRA - IDEA - Part B - Preschool	4855									
237	ARRA - IDEA - Part B - Flow-Through	4856									
238	ARRA - Title IID - Technology - Formula	4857									
239	ARRA - Title IID - Technology - Competitive	4860									
240	ARRA - McKinney - Vento Homeless Education	4861									
241	ARRA - Child Nutrition Equipment Assistance	4862									
242	Impact Aid Formula Grants	4863									
243	Impact Aid Competitive Grants	4864									
244	Qualified Zone Academy Bond Tax Credits	4865									
245	Qualified School Construction Bond Credits	4866									
246	Build America Bond Tax Credits	4867									
247	Build America Bond Interest Reimbursement	4868									
248	ARRA - General State Aid - Other Government Services Stabilization	4869									
249	Other ARRA Funds - II	4870									
250	Other ARRA Funds - III	4871									
251	Other ARRA Funds - IV	4872									
252	Other ARRA Funds - V	4873									
253	ARRA - Early Childhood	4874									
254	Other ARRA Funds - VII	4875									
255	Other ARRA Funds - VIII	4876									
256	Other ARRA Funds - IX	4877									
257	Other ARRA Funds - X	4878									
258	Other ARRA Funds - Ed Job Fund Program	4879									
259	Total Stimulus Programs	4880									
260	Race to the Top Program	4901	0	0		0	0				0
261	Race to the Top - Preschool Expansion Grant	4902									
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905									
264	Title III - Language Inst Program - Limited English (LIPLEP)	4909									
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower - Professional Development Formula	4930									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2	Title II - Teacher Quality	4932	23,956								
268	Federal Charter Schools	4960									
270	Medical Matching Funds - Administrative Outreach	4991	5,000								
271	Medical Matching Funds - Fee-For-Service Program	4992									
272	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999									
273	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		138,770	0	0	0	0	0	0	0	0
274	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	138,770	0	0	0	0	0	0	0	0
275	TOTAL DIRECT RECEIPTS/REVENUES		2,571,907	313,143	335,928	225,042	54,994	85,000	29,823	194,984	29,823

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	1,144,586	240,000	70,000	50,000	3,000				1,507,586
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	48,463	16,342	1,500	500					66,805
8	Special Education Programs (Functions 1200 - 1220)	1200	28,700	8,779	2,000	500					39,979
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250									0
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	44,000	10,650	1,500	5,000					61,150
14	Inerscholastic Programs	1500	125,000	24,400	17,500	10,500					177,400
15	Summer School Programs	1600									0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800									0
19	Tuant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Inerscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Tuant Alternative/Opt Ed Programs Private Tuition	1922									0
33	Total Instruction ¹⁴	1000	1,390,749	300,171	92,500	66,500	3,000	0	0	0	1,852,920
34	SUPPORT SERVICES (ED)										
35	Support Services - Pupil										
36	Attendance & Social Work Services	2110									0
37	Guidance Services	2120	46,000		500	500					47,000
38	Health Services	2130		5,880	500	300					6,680
39	Psychological Services	2140									0
40	Speech Pathology & Audiology Services	2150									0
41	Other Support Services - Pupils (Describe & Itemize)	2190									0
42	Total Support Services - Pupil	2100	46,000	5,880	1,000	800	0	0	0	0	53,680
43	Support Services - Instructional Staff										
44	Improvement of Instruction Services	2210									0
45	Educational Media Services	2220	48,680	10,935	1,500	3,000					64,115
46	Assessment & Testing	2230									0
47	Total Support Services - Instructional Staff	2200	48,680	10,935	1,500	3,000	0	0	0	0	64,115
48	Support Services - General Administration										
49	Board of Education Services	2310			20,000	1,750					21,750
50	Executive Administration Services	2320	97,000	19,000	8,000	2,000					126,000
51	Special Area Administration Services	2330									0
52	Tort Immunity Services	2370									0
53	Total Support Services - General Administration	2300	97,000	19,000	28,000	3,750	0	0	0	0	147,750
54	Support Services - School Administration										
55	Office of the Principal Services	2410	123,550	30,000	2,700	100					156,350
56	Other Support Services - School Administration (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	123,550	30,000	2,700	100	0	0	0	0	156,350

ESTIMATED DISBURSEMENTS/EXPENDITURES

A	B	C	D	E	F	G	H	I	J	K
Description	Func#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
Support Services - Business										
59 Direction of Business Support Services	2510									0
60 Fiscal Services	2520	49,000	5,880	30,000	1,000					85,880
61 Operation & Maintenance of Plant Services	2540									0
62 Pupil Transportation Services	2550			90,000						90,000
63 Food Services	2560									0
64 Internal Services	2570									0
Total Support Services - Business	2500	49,000	5,880	120,000	1,000	0	0	0	0	175,880
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									0
70 Data Processing Services	2660									0
Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
Other Support Services (Describe & Itemize)	2900									
73 Total Support Services	2000	364,230	71,695	153,200	8,650	0	0	0	0	597,175
COMMUNITY SERVICES (ED)	3000									
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
76 Payments to Other Govt Units (In-State)										
77 Payments for Regular Programs	4110									0
78 Payments for Special Education Programs	4120			304,500						304,500
79 Payments for Adult/Continuing Education Programs	4130									0
80 Payments for CTE Programs - Tuition	4140									0
81 Payments for Community College Programs - Tuition	4270									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			304,500						304,500
84 Payments for Regular Programs - Tuition	4210									0
85 Payments for Special Education Programs - Tuition	4220									0
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 Other Payments to In-State Govt Units (Describe & Itemize)	4280									0
90 Total Payments to Other Dist & Govt Units - Tuition (In-State)	4200									0
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 Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4380									0
97 Total Payments to Other District & Govt Units - Transfers (In State)	4300									0
98 Payments to Other District & Govt Units (Out of State)	4400									0
99 Total Payments to Other District & Govt Units	4000			304,500						304,500
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 Real Tax Anticipated Notes	5130									0
107 State Aid Anticipation Certificates	5140									0
108 Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
109 Total Debt Service - Interest on Short-Term Debt	5100									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Debt Service - Interest on Long-Term Debt	5200									0
111	Total Debt Service	5200									0
112	PROVISION FOR CONTINGENCIES (ED)	6000									0
113	Total Direct Disbursements/Expenditures		1,754,979	371,866	550,200	75,150	3,000	0	0	0	2,755,195
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(83,288)
115											
116											
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)										
119	Support Services - Pupil										
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	Support Services - Business										
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530									0
124	Operation & Maintenance of Plant Services	2540	150,000	13,000	70,000	40,000	5,000				278,000
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	150,000	13,000	70,000	40,000	5,000	0	0	0	278,000
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2900	150,000	13,000	70,000	40,000	5,000	0	0	0	278,000
130	COMMUNITY SERVICES (O&M)	3000									0
131	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
132	Payments to Other Govt Units (In-State)	4120									0
133	Payments for Special Education Programs	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)	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									0
149	Total Direct Disbursements/Expenditures		150,000	13,000	70,000	40,000	5,000	0	0	0	278,000
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										35,143
151											
152											
153	30 - DEBT SERVICE FUND (DS)										
154	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
155	DEBT SERVICE (DS)										
156	Debt Service - Interest on Short-Term Debt										
157	Tax Anticipation Warrants	5110									0
158	Tax Anticipation Notes	5120									0
159	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
160	State Aid Anticipation Certificates	5140									0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
162	Total Debt Service - Interest On Short-Term Debt	5100						0			0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
163	Debt Service - Interest on Long-Term Debt	5200									0
164	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0
165	Debt Service Other (Describe & Itemize)	5400			329,500			0			329,500
166	Total Debt Service	5000			329,500			0			329,500
167	PROVISION FOR CONTINGENCIES (DS)										0
168	Total Direct Disbursements/Expenditures	6000			329,500			0			329,500
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										6,428
171	40 - TRANSPORTATION FUND (TR)										
172	SUPPORT SERVICES (TR)										
173	Support Services - Pupils										
174	Other Support Services - Pupils (Describe & Itemize)	2190									0
175	Support Services - Business										
176	Pupil Transportation Services	2550			300,000						300,000
177	Other Support Services (Describe & Itemize)	2900									0
178	Total Support Services	2000	0		300,000			0			300,000
179	COMMUNITY SERVICES (TR)	3000									0
180	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
181	Payments to Other Govt Units (In-State)										
182	Payments for Regular Program	4110									0
183	Payments for Special Education Programs	4120									0
184	Payments for Adult/Continuing Education Programs	4130									0
185	Payments for CTE Programs	4140									0
186	Payments for Community College Programs	4170									0
187	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
188	Total Payments to Other Govt Units (In-State)	4100			0			0			0
189	Payments to Other Govt Units (Out-of-State)	4400									0
190	Total Payments to Other Districts & Govt Units	4000						0			0
191	DEBT SERVICE (TR)										
192	Debt Service - Interest on Short-Term Debt										
193	Tax Anticipation Warrants	5110									0
194	Tax Anticipation Notes	5120									0
195	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
196	State Aid Anticipation Certificates	5140									0
197	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
198	Total Debt Service - Interest On Short-Term Debt	5100						0			0
199	Debt Service - Interest on Long-Term Debt	5200									0
200	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
201	Debt Service - Other (Describe and Itemize)	5400									0
202	Total Debt Service	5000						0			0
203	PROVISION FOR CONTINGENCIES (TR)	6000									0
204	Total Direct Disbursements/Expenditures		0		300,000			0			300,000
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(74,958)
207	50 - MUNICIPAL RETIREMENTS/SEC FUND (MR/RS)										
208	INSTRUCTION (MR/RS)										
209	Regular Program	1100			25,000						25,000
210	Pre-K Programs	1125			3,500						3,500
211	Special Education Programs (Functions 1200-1220)	1200									0
212	Special Education Programs Pre-K	1225									0
213	Remedial and Supplemental Programs K-12	1250									0
214	Remedial and Supplemental Programs Pre-K	1275									0
215	Adult/Continuing Education Programs	1300									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2											
216	CTE Programs	1400		560							560
217	Inter-scholastic Programs	1500		4,000							4,000
218	Summer School Programs	1600									0
219	Gifted Programs	1650									0
220	Driver's Education Programs	1700									0
221	Bilingual Programs	1800									0
222	Truant Alternative & Optional Programs	1900									0
223	Total Instruction			33,060							33,060
224	SUPPORT SERVICES (MRSS)										
225	Support Services - Pupil										
226	Attendance & Social Work Services	2110									0
227	Guidance Services	2120		600							600
228	Health Services	2130		3,758							3,758
229	Psychological Services	2140									0
230	Speech Pathology & Audiology Services	2150									0
231	Other Support Services - Pupils (Describe & Itemize)	2190									0
232	Total Support Services - Pupil			4,358							4,358
233	Support Services - Instructional Staff										
234	Improvement of Instruction Services	2210									0
235	Educational Media Services	2220		633							633
236	Assessment & Testing	2230									0
237	Total Support Services - Instructional Staff			633							633
238	Support Services - General Administration										
239	Board of Education Services	2310									0
240	Executive Administration Services	2320		1,700							1,700
241	Special Area Administrative Services	2330									0
242	Claims Paid from Self Insurance Fund	2361									0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2363									0
244	Unemployment Insurance Payments	2364									0
245	Insurance Payments (regular or self-insurance)	2364									0
246	Risk Management and Claims Services Payments	2365									0
247	Judgment and Settlements	2366									0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
249	Reciprocal Insurance Payments	2368									0
250	Legal Services	2369									0
251	Total Support Services - General Administration			1,700							1,700
252	Support Services - School Administration										
253	Office of the Principal Services	2410		13,000							13,000
254	Other Support Services - School Administration (Describe & Itemize)	2490									0
255	Total Support Services - School Administration			13,000							13,000
256	Support Services - Business										
257	Direction of Business Support Services	2510									0
258	Fiscal Services	2520		7,500							7,500
259	Facilities Acquisition & Construction Services	2530									0
260	Operation & Maintenance of Plant Service	2540		26,000							26,000
261	Pupil Transportation Services	2550									0
262	Food Services	2560									0
263	Internal Services	2570									0
264	Total Support Services - Business			33,500							33,500

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
265	Support Services - Central										0
266	Direction of Central Support Services	2610									0
267	Planning, Research, Development & Evaluation Services	2620									0
268	Information Services	2630									0
269	Staff Services	2640									0
270	Data Processing Services	2660									0
271	Total Support Services - Central	2600		0							0
272	Other Support Services (Describe & Itemize)	2900									0
273	Total Support Services	2000									53,191
274	COMMUNITY SERVICES (M/RSS)	3000									0
275	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (M/RSS)										0
276	Payments for Special Education Programs	4120									0
277	Payments for CTE Programs	4140									0
278	Total Payments to Other Districts & Govt Units	4000		0							0
279	DEBT SERVICE (M/RSS)										0
280	Debt Service - Interest on Short-Term Debt										0
281	Tax Anticipation Warrants	5110									0
282	Tax Anticipation Notes	5120									0
283	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
284	State Aid Anticipation Certificates	5140									0
285	Other (Describe & Itemize)	5150									0
286	Total Debt Service	5000									0
287	PROVISION FOR CONTINGENCIES (M/RSS)	6000									0
288	Total Direct Disbursements/Expenditures			86,251							86,251
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(31,257)
290											
291	60 - CAPITAL PROJECTS (CP)										
292	SUPPORT SERVICES (CP)										
293	Support Services - Business										
294	Facilities Acquisition & Construction Services	2530			25,000						25,000
295	Other Support Services (Describe & Itemize)	2900									0
296	Total Support Services	2000		0	25,000						25,000
297	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
298	Payments to Other Govt Units (In-State)	4100									0
299	Payments to Other Govt Units (In-State)	4120									0
300	Payment for Special Education Programs	4140									0
301	Payment for CTE Programs	4140									0
302	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
303	Total Payments to Other Districts & Govt Units	4000									0
304	PROVISION FOR CONTINGENCIES (CP)	6000									0
305	Total Direct Disbursements/Expenditures			0	25,000						25,000
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										60,000
307											
308	70 WORKING CASH FUND (WC)										
309											
310	80 - TORT FUND (TF)										
311	SUPPORT SERVICES - GENERAL ADMINISTRATION										
312	Claims Paid from Self Insurance Fund	2361									0
313	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									25,000
314	Unemployment Insurance Payments	2363			1,500						1,500
315	Insurance Payments (regular or self-insurance)	2364									0
316	Risk Management and Claims Services Payments	2365									0
317	Judgment and Settlements	2366									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									129,780
319	Reciprocal Insurance Payments	2368	129,780								0
320	Legal Service	2369			8,000						8,000
321	Property Insurance (Building & Grounds)	2371			45,000						45,000
322	Vehicle Insurance (Transportation)	2372									0
323	Total Support Services - General Administration	2000	156,280	0	53,000	0	0	0	0	0	209,280
324	DEBT SERVICE (TF)										
325	Debt Service - Interest on Short-Term Debt										
326	Tax Anticipation Warrants	5110									0
327	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
328	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
329	Total Debt Service	5000						0			0
330	PROVISION FOR CONTINGENCIES (TF)	6000									0
331	Total Direct Disbursements/Expenditures		156,280	0	53,000	0	0	0	0	0	209,280
332	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(14,296)
333											
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
335	SUPPORT SERVICES (FP&S)										
336	Support Services - Business										
337	Facilities Acquisition & Construction Services	2530									0
338	Operation & Maintenance of Plant Service	2540			20,000	4,500					24,500
339	Total Support Services - Business	2500	0	0	20,000	4,500	0	0	0	0	24,500
340	Other Support Services (Describe & Itemize)	2900									0
341	Total Support Services	2000	0	0	20,000	4,500	0	0	0	0	24,500
342	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
343	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
344	Total Payments to Other Districts & Govt Units (FP&S)	4000						0			0
345	DEBT SERVICE (FP&S)										
346	Debt Service - Interest on Short-Term Debt										
347	Tax Anticipation Warrants	5110									0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
349	Total Debt Service - Interest on Short-Term Debt	5100						0			0
350	Debt Service - Interest on Long-Term Debt	5200									0
351	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	5300									0
352	Total Debt Service	5000									0
353	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
354	Total Direct Disbursements/Expenditures		0	0	20,000	4,500	0	0	0	0	24,500
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										5,323

1.
2.
3.
4.

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

	A	B	C	D	E	F
1						
2	Bement CUSD 5 39074005026					
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5		2,671,907	313,143	225,042	29,823	3,239,915
6		2,755,195	278,000	300,000		3,333,195
7		(83,288)	35,143	(74,958)	29,823	(93,280)
8		65,630	101,542	(12,999)	321,447	475,620
9	<p style="text-align: center;">Unbalanced budget, however, a deficit reduction plan is not required at this time.</p>					
10						
11						
12	<p>A deficit reduction plan is required if the local board of education adopts (or amends) the 2015-16 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).</p>					
13	<p>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.</p>					
14	<p>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2014-2015 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.</p>					
15	<p>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</p>					

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	C	D	E	F	G
1							
2							
3	Bement CUSD 5	39074005026					
4	District Number						
5							
6	ESTIMATED BEGINNING FUND BALANCE		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	(must equal prior Ending Fund Balance)		40,918	66,399	959	460,624	568,900
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	2,101,750	313,143	119,292	29,823	2,564,008
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0
11	STATE SOURCES	3000	431,387	0	105,750	0	537,137
12	FEDERAL SOURCES	4000	138,770	0	0	0	138,770
13	Total Receipts/Revenues		2,671,907	313,143	225,042	29,823	3,239,915
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	1,852,920				1,852,920
16	SUPPORT SERVICES	2000	597,775	278,000	300,000		1,175,775
17	COMMUNITY SERVICES	3000	0	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	304,500	0	0	0	304,500
19	DEBT SERVICES	5000	0	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0
21	Total Disbursements/Expenditures		2,755,195	278,000	300,000		3,333,195
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(83,288)	35,143	(74,958)	29,823	(93,280)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		108,000	0	61,000	0	169,000
25	OTHER USES OF FUNDS (8000)		0	0	0	169,000	169,000
26	TOTAL OTHER SOURCES/USES OF FUNDS		108,000	0	61,000	(169,000)	0
27	ESTIMATED ENDING FUND BALANCE		65,630	101,542	(12,989)	321,447	475,620

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1							
2							
3	Bement CUSD 5	39074005026					
4	District Number						
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
8	RECEIPTS/REVENUES	Acct No.	65,630	101,542	(12,999)	321,447	475,620
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	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		65,630	101,542	(12,999)	321,447	475,620

ESTIMATED BUDGET
FY2016-17

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1							
2							
3	Bement CUSD 5	39074005026					
4	District Number						
5							
6	ESTIMATED BEGINNING FUND BALANCE		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	(must equal prior Ending Fund Balance)		65,630	101,542	(12,999)	321,447	475,620
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	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		65,630	101,542	(12,999)	321,447	475,620

ESTIMATED BUDGET
FY2017-18

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1							
2							
3	Bement CUSD 5	39074005026					
4	District Number						
5							
6	ESTIMATED BEGINNING FUND BALANCE		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	(must equal prior Ending Fund Balance)		65,630	101,542	(12,999)	321,447	475,620
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	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		65,630	101,542	(12,999)	321,447	475,620

ESTIMATED BUDGET
FY2018-19

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
1			SUMMARY			
2			BUDGET ADDENDUM - DEFICIT REDUCTION PLAN			
3	Bement CUSD 5	39074005026	ESTIMATED BUDGET			
4	District Number		Date of Adoption: _____			
5			(Enter as MM/DD/YY)			
6	ESTIMATED BEGINNING FUND BALANCE		FY2015-16	FY2016-17	FY2017-18	FY2018-19
7	(must equal prior Ending Fund Balance)		568,900	475,620	475,620	475,620
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	2,564,008	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	537,137	0	0	0
12	FEDERAL SOURCES	4000	138,770	0	0	0
13	Total Receipts/Revenues		3,239,915	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	1,852,920	0	0	0
16	SUPPORT SERVICES	2000	1,175,775	0	0	0
17	COMMUNITY SERVICES	3000	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	304,500	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		3,333,195	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(93,280)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		169,000	0	0	0
25	OTHER USES OF FUNDS (8000)		169,000	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		475,620	475,620	475,620	475,620

**Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2016 through Fiscal Year 2019**

Bement CUSD 5 39074005026

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:

<http://www.isbe.net/sfms/budget/default.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:

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

- Other Assumptions:

- Educational Impact:

- Short and Long Term Borrowing:

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 FY2016 budgeted expenditures over FY2015 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 (SBE 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 SBE website at:
[Limitation of Administrative Costs](#)

School District Name: Bement CUSD 5
 RCDT Number: 39-074-0050-26

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2015			Budgeted Expenditures, Fiscal Year 2016		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	121,876		121,876	126,000		126,000
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
5. Internal Services	2570			0	0		0
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
8. Totals		121,876	0	121,876	126,000	0	126,000
9. Estimated Percent Increase (Decrease) for FY2016 (Budgeted) over FY2015 (Actual)							3%

Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- 2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 3a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- 4 Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5 The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14 Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures. 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)
- 15 Only abolition 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)

End of Balancing

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.
1. Cover Page - CASH or ACCRUAL	
<p>Check one type of Accounting Basis used on the Cover sheet.</p>	
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	CASH
<p>Estimated Beginning Fund Balance July, 2015 for all Funds (Cells C3 - K3)(Line must have a number or zero)</p>	
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
<p>3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2015, (CashSum 4, All Funds), cannot be negative.</p>	
Educational (Fund 10 - Cell C2)	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
<p>4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2016, (Page CashSum 4 - All Funds), cannot be negative.</p>	
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
<p>5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).</p>	
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 Payable (Funds 10:60, 80, 90 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Receivable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK

End of Balancing

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 2015 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)
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2015, (CashSum 4, All Funds), cannot be negative.	
OK	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	Tot (Fund 80 - Cell J3)
OK	Fire Prevention & Safety (Fund 90 - Cell K3)
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2016, (Page CashSum 4 - All Funds), cannot be negative.	
OK	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	Tot (Fund 80 - Cell J21)
OK	Fire Prevention & Safety (Fund 90 - Cell K21)
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
OK	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 Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16)