

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2019 - June 30, 2020

Balanced budget, no deficit reduction plan is required.

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

District Name: Bement CUSD 5
District RCDT No: 39-074-0050-26

If your FY19 AFR states that you need to do a deficit reduction plan and your FY20 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, 2019 and ending June 30, 2020.

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 18 day of SEPT., 20 19,
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, 2019 and ending June 30, 2020.

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 18th

day of Sept, 20 19 by a roll call vote of 7 Yeas, and 0 Nays, to wit:

** MEMBERS VOTING YEA:-	** MEMBERS VOTING NAY:
<u>C. Todd Smith</u>	
<u>Shirley D.</u>	
<u>Janice Johnson</u>	
<u>Cheryl Starn</u>	
<u>Debra</u>	
<u>Carina Thomas</u>	
<u>Denise Atrack</u>	

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.

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

BUDGET SUMMARY

A	B	C	D	E	F	G	H	I	J	K	L
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	
Description: Enter Whole Numbers Only											
3 ESTIMATED BEGINNING FUND BALANCE July 1, 2019 ¹		752,987	203,015	2,438	63,307	141,030	60,240	348,723	98,004	47,194	
4 RECEIPTS/REVENUES											
5 LOCAL SOURCES	1000	2,349,592	361,944	386,000	137,883	42,000	95,000	34,471	250,000	34,471	
6 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
7 STATE SOURCES	3000	507,718	0	0	105,015	0	0	0	0	0	
8 FEDERAL SOURCES	4000	216,379	0	0	0	0	0	0	0	0	
9 Total Direct Receipts/Revenues ⁶		3,073,689	361,944	386,000	242,898	42,000	95,000	34,471	250,000	34,471	
10 Receipts/Revenues for "On Behalf" Payments ²	3998										
11 Total Receipts/Revenues		3,073,689	361,944	386,000	242,898	42,000	95,000	34,471	250,000	34,471	
12 DISBURSEMENTS/EXPENDITURES											
13 INSTRUCTION	1000	2,198,658				29,000					
14 SUPPORT SERVICES	2000	829,843	289,000		300,000	44,475	60,000		249,000	24,000	
15 COMMUNITY SERVICES	3000	0	0	0	0	0	0	0	0	0	
16 PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	95,000	0	0	0	0	0	0	0	0	
17 DEBT SERVICES	5000	0	0	380,000	0	0	0	0	0	0	
18 PROVISION FOR CONTINGENCIES ⁹	6000	0	0	0	0	0	0	0	0	0	
19 Total Direct Disbursements/Expenditures ⁹		3,123,501	289,000	380,000	300,000	73,475	60,000		249,000	24,000	
20 Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0	0	0	0	
21 Total Disbursements/Expenditures		3,123,501	289,000	380,000	300,000	73,475	60,000		249,000	24,000	
22 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(49,812)	72,944	6,000	(57,102)	(31,475)	35,000	34,471	1,000	10,471	
23 OTHER SOURCES/USES OF FUNDS											
24 OTHER SOURCES OF FUNDS (7000)											
25 PERMANENT TRANSFER FROM VARIOUS FUNDS											
26 Abolishment the Working Cash Fund ¹⁶	7110										
27 Abatement of the Working Cash Fund ¹⁶	7110				60,000						
28 Transfer of Working Cash Fund Interest	7120										
29 Transfer Among Funds	7130										
30 Transfer of Interest	7140										
31 Transfer from Capital Projects Fund to O&M Fund	7150		0								
32 Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33 Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34 SALE OF BONDS (7200)											
35 Principal on Bonds Sold ⁴	7210										
36 Premium on Bonds Sold	7220										
37 Accrued Interest on Bonds Sold	7230										
38 Sale or Compensation for Fixed Assets ⁵	7300										
39 Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
40 Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
41 Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43 Transfer to Capital Projects Fund	7800						0				
44 ISSE Loan Proceeds	7900										
45 Other Sources Not Classified Elsewhere	7990										
46 Total Other Sources of Funds ⁸		0	0	0	60,000	0	0	0	0	0	0

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
	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	
1												
2	Description: Enter Whole Numbers Only											
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							60,000			
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	Int Proceeds to Debt Service Fund ^{3a} and	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8610										
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	8650										
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 ⁹	8990										
79	Total Other Uses of Funds ⁹		0	0	0	0	0	0	60,000	0	0	0
80	Total Other Sources/Uses of Fund		0	0	0	60,000	0	0	(60,000)	0	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2020		708,175	275,959	8,438	66,205	109,555	95,240	323,194	99,004	57,665	
82												
83												
84												
SUMMARY OF EXPENDITURES (by Major Object)												
85	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
86	Object Name											
87	Salaries	100	2,271,700	130,000		0		0		164,000	0	2,565,700
88	Employee Benefits	200	425,150	15,000		0	73,475	0		0	0	513,625
89	Purchased Services	300	297,104	105,500	380,000	300,000		50,000		85,000	20,000	1,237,604
90	Supplies & Materials	400	86,547	35,000		0		10,000		0	3,000	134,547
91	Capital Outlay	500	3,000	3,500		0		0		0	1,000	7,500
92	Other Objects	600	40,000	0	0	0	0	0		0	0	40,000
93	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
94	Termination Benefits	800	0	0		0		0		0	0	0
95	Total Expenditures		3,123,501	289,000	380,000	300,000	73,475	60,000		249,000	24,000	4,488,976

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2019 ⁷		752,987	203,015	2,438	3,307	141,030	60,240	408,723	98,004	47,194
4	Total Direct Receipts & Other Sources ⁸		3,073,689	361,944	386,000	302,898	42,000	95,000	34,471	250,000	34,471
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		3,073,689	361,944	386,000	302,898	42,000	95,000	34,471	250,000	34,471
12	Total Amount Available		3,826,676	564,959	388,438	306,205	183,030	155,240	443,194	348,004	81,665
13	Total Direct Disbursements & Other Uses ⁹		3,123,501	289,000	380,000	300,000	73,475	60,000	60,000	249,000	24,000
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		3,123,501	289,000	380,000	300,000	73,475	60,000	60,000	249,000	24,000
21	ENDING CASH BALANCE ON HAND June 30, 2020 ⁷		703,175	275,959	8,438	6,205	109,555	95,240	383,194	99,004	57,665

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ¹¹ (1110-1120)	-	2,123,404	361,944	386,000	137,883	20,000		34,471	250,000	34,471
6	Leasing Purposes Levy ¹²	1130	34,471								
7	Special Education Purposes Levy	1140	27,577								
8	FICA and Medicare Only Levies	1150					20,000				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		2,185,452	361,944	386,000	137,883	40,000	0	34,471	250,000	34,471
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	450								
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	73,000				2,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		73,450	0	0	0	2,000	0	0	0	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321									
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	3,250								
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		3,250	0	0	0	0	0	0	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	23,000								
70	Sales to Pupils - Breakfast	1612	500								
71	Sales to Pupils - A la Carte	1613	200								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	1,300								
74	Other Food Service (Describe & Itemize)	1690	350								
75	Total Food Service		25,350								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	17,000								
78	Admissions - Other	1719									
79	Fees	1720	11,000								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		28,000	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	8,000								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbooks		8,000								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
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	5,000								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983						95,000			

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2		1991	21,090								
104	Payment from Other Districts	1992									
105	Sale of Vocational Projects										

ESTIMATED RECEIPTS/REVENUES

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
106	1993									
107	1999									
108		26,090	0	0	0	0	95,000	0	0	0
109	1000	2,349,592	361,944	386,000	137,883	42,000	95,000	34,471	250,000	34,471
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	2100									
112	2200									
113	2300									
114	2000	0	0	0	0	0	0	0	0	0
RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116										
117	3001	408,000								
118	3005									
119	3030									
120	3099									
121		408,000	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID (3100-3900)										
123										
124	3100									
125	3105									
126	3110									
127	3120									
128	3130									
129	3145									
130	3199									
131		0	0	0	0	0	0	0	0	0
CAREER AND TECHNICAL EDUCATION (CTE)										
133	3200	5,949								
134	3220									
135	3225									
136	3235									
137	3240									
138	3270									
139	3299									
140		5,949	0	0	0	0	0	0	0	0
BILINGUAL EDUCATION										
142	3305									
143	3310									
144		0								
145	3360	1,200								
146	3365									
147	3370	3,500								
148	3410									
149	3499									
TRANSPORTATION										
151	3500				40,000					
152	3510				60,000					

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
153	Transportation - Other (Describe & Itemize)	3599				5,015					
154	Total Transportation		0	0		105,015	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Tuuant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	89,069								
159	Chicago General Education Block Grant	3766									
160	Chicago Educational Services Block Grant	3767									
161	School Safety & Educational Improvement Block Grant	3775									
162	Technology - Technology for Success	3780									
163	State Charter Schools	3815									
164	Extended Learning Opportunities - Summer Bridges	3825									
165	Infrastructure Improvements - Planning/Construction	3920									
166	School Infrastructure - Maintenance Projects	3925									
167	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
168	Total Restricted Grants-In-Aid		99,718	0	0	105,015	0	0	0	0	0
169	Total Receipts/Revenues from State Sources	3000	507,718	0	0	105,015	0	0	0	0	0
170	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
171	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
172	Federal Impact Aid	4001									
173	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
174	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt.		0	0	0	0	0	0	0	0	0
175	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4005-4090)										
176	Head Start	4045									
177	Construction (Impact Aid)	4050									
178	MAGNET	4060									
179	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
180	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0	0	0	0	0	0	0	0
181	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
182	TITLE V										
183	Title V - Flexibility and Accountability	4100									
184	Title V - SEA Projects	4105									
185	Title V - Rural Education Initiative (REI)	4107	16,000								
186	Title V - Other (Describe & Itemize)	4199									
187	Total Title V		16,000	0	0	0	0	0	0	0	0
188	FOOD SERVICE										
189	Breakfast Start-Up Expansion	4200									
190	National School Lunch Program	4210	42,000								
191	Special Milk Program	4215									
192	School Breakfast Program	4220	11,500								
193	Summer Food Service Admin/Program	4225									
194	Child and Adult Care Food Program	4226									
195	Fresh Fruit and Vegetables	4240									
196	Food Service - Other (Describe & Itemize)	4299									
197	Total Food Service		53,500								

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
198	TITLE I										
199	Title I - Low Income	4300	47,704								
200	Title I - Low Income - Neglected, Private	4305									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Act #	(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											
201	Title I - Migrant Education	4340									
202	Title I - Other (Describe & Itemize)	4399									
203	Total Title I		47,704	0							
204	TITLE IV										
205	Title IV - Student Support & Academic Enrichment Grant	4400									
206	Title IV - 21st Century	4421	10,000								
207	Title IV - Other (Describe & Itemize)	4499									
208	Total Title IV		10,000	0							
209	FEDERAL - SPECIAL EDUCATION										
210	Federal Special Education - Preschool Flow-Through	4600	2,874								
211	Federal Special Education - Preschool Discretionary	4605									
212	Federal Special Education - IDEA Flow Through	4620	73,384								
213	Federal Special Education - IDEA Room & Board	4625									
214	Federal Special Education - IDEA Discretionary	4630									
215	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
216	Total Federal Special Education		76,258	0							
217	CTE - PERKINS										
218	CTE - Perkins-Title III Tech Prep	4770									
219	CTE - Other (Describe & Itemize)	4799									
220	Total CTE - Perkins		0	0							
221	Federal - Adult Education	4810									
222	ARRA - General State Aid - Education Stabilization	4850									
223	ARRA - Title I - Low Income	4851									
224	ARRA - Title I - Neglected, Private	4852									
225	ARRA - Title I - Delinquent, Private	4853									
226	ARRA - Title I - School Improvement (Part A)	4854									
227	ARRA - Title I - School Improvement (Section 1003g)	4855									
228	ARRA - IDEA - Part 8 - Preschool	4856									
229	ARRA - IDEA - Part 9 - Flow-Through	4857									
230	ARRA - Title IID - Technology - Formula	4860									
231	ARRA - Title IID - Technology - Competitive	4861									
232	ARRA - McKinney - Vento Homeless Education	4862									
233	ARRA - Child Nutrition Equipment Assistance	4863									
234	Impact Aid Formula Grants	4864									
235	Impact Aid Competitive Grants	4865									
236	Qualified Zone Academy Bond Tax Credits	4866									
237	Qualified School Construction Bond Credits	4867									
238	Build America Bond Tax Credits	4868									
239	Build America Bond Interest Reimbursement	4869									
240	ARRA - General State Aid - Other Government Services Stabilization	4870									
241	Other ARRA Funds - II	4871									
242	Other ARRA Funds - III	4872									
243	Other ARRA Funds - IV	4873									
244	Other ARRA Funds - V	4874									
245	ARRA - Early Childhood	4875									
246	Other ARRA Funds - VII	4876									
247	Other ARRA Funds - VIII	4877									
248	Other ARRA Funds - IX	4878									
249	Other ARRA Funds - X	4879									
250	Other ARRA Funds - Ed Job Fund Program	4880									
251	Total Stimulus Programs		0	0	0	0	0	0	0	0	0

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
252	Race to the Top Program	4901									
253	Race to the Top - Preschool Expansion Grant	4902									
254	Title III - Instruction For English Learners & Immigrant Students	4905									
255	Title III - English Language Acquisition	4909									
256	McKinney Education for Homeless Children	4920									
257	Title II - Eisenhower - Professional Development Formula	4930									
258	Title II - Teacher Quality	4932	9,417								
259	Federal Charter Schools	4960									
260	State Assessment Grants	4981									
261	Grant for State Assessments and Related Activities	4982									
262	Medicaid Matching Funds - Administrative Outreach	4991	3,500								
263	Medicaid Matching Funds - Fee-For-Service Program	4992									
264	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999									
265	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		216,379	0	0	0	0	0	0	0	0
266	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	216,379	361,944	386,000	242,898	42,000	95,000	34,471	250,000	0
267	TOTAL DIRECT RECEIPTS/REVENUES		3,073,689								34,471

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	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
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	1,332,483	230,000	57,500	40,000	2,000				1,661,983
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	56,000	20,050	1,500	6,004					83,554
8	Special Education Programs (Functions 1200 - 1220)	1200	50,000	20,000	500	500					71,000
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	46,217		11,104	6,800					64,121
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	98,500	26,500	2,500	7,500					135,000
14	Interscholastic Programs	1500	127,500	28,000	15,500	12,000					183,000
15	Summer School Programs	1600									0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800									0
19	Traut 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	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Traut Alternative/ Opt Ed Programs Private Tuition	1922									0
33	Total Instruction	1000	1,710,700	324,550	88,604	72,804	2,000	0	0	0	2,198,658
34	SUPPORT SERVICES (ED)	2000									
35	Support Services - Pupil	2100									
36	Attendance & Social Work Services	2110	45,000	9,000	500	500					55,000
37	Guidance Services	2120	53,000		500	500					54,000
38	Health Services	2130		7,200	500	750					8,450
39	Psychological Services	2140									0
40	Speech Pathology & Audiology Services	2150	30,000	5,000	500	500					36,000
41	Other Support Services - Pupils (Describe & Itemize)	2190									0
42	Total Support Services - Pupil	2100	128,000	21,200	2,000	2,250	0	0	0	0	153,450
43	Support Services - Instructional Staff	2200									
44	Improvement of Instruction Services	2210									0
45	Educational Media Services	2220	20,000	8,200	1,500	1,500					31,200
46	Assessment & Testing	2230									0
47	Total Support Services - Instructional Staff	2200	20,000	8,200	1,500	1,500	0	0	0	0	31,200
48	Support Services - General Administration	2300									
49	Board of Education Services	2310			17,000	2,500					19,500
50	Executive Administration Services	2320	115,000	24,000	5,000	2,993					146,993
51	Special Area Administration Services	2330									0
52	Tort Immunity Services	2380 - 2370									0
53	Total Support Services - General Administration	2300	115,000	24,000	22,000	5,493	0	0	0	0	166,493
54	Support Services - School Administration	2400									
55	Office of the Principal Services	2410	245,000	40,000	4,000	2,000					291,000
56	Other Support Services - School Administration (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	245,000	40,000	4,000	2,000	0	0	0	0	291,000

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
58	Support Services - Business	2500									
59	Direction of Business Support Services	2510									
60	Fiscal Services	2520	53,000	7,200	22,000	1,500					83,700
61	Operation & Maintenance of Plant Services	2540									
62	Pupil Transportation Services	2550									
63	Food Services	2560			102,000	1,000					104,000
64	Internal Services	2570									
65	Total Support Services - Business	2500	53,000	7,200	124,000	2,500	1,000	0	0	0	187,700
66	Support Services - Central	2600									
67	Direction of Central Support Services	2610									
68	Planning, Research, Development & Evaluation Services	2620									
69	Information Services	2630									
70	Staff Services	2640									
71	Data Processing Services	2660									
72	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
73	Other Support Services (Describe & Itemize)	2900									
74	Total Support Services	2000	561,000	100,600	153,500	13,743	1,000	0	0	0	829,843
75	COMMUNITY SERVICES (ED)	3000									
76	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
77	Payments to Other Dist & Govt Units (In-State)	4100									
78	Payments for Regular Programs	4110									
79	Payments for Special Education Programs	4120			55,000						55,000
80	Payments for Adult/Continuing Education Programs	4130									
81	Payments for CTE Programs	4140									
82	Payments for Community College Programs	4170									
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190									
84	Total Payments to Other Dist & Govt Units (In-State)	4100			55,000						55,000
85	Payments for Regular Programs - Tuition	4210									
86	Payments for Special Education Programs - Tuition	4220									
87	Payments for Adult/Continuing Education Programs - Tuition	4230					40,000				40,000
88	Payments for CTE Programs - Tuition	4240									
89	Payments for Community College Programs - Tuition	4270									
90	Payments for Other Programs - Tuition	4280									
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290									
92	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200					40,000				40,000
93	Payments for Regular Programs - Transfers	4310									
94	Payments for Special Education Programs - Transfers	4320									
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									
96	Payments for CTE Programs - Transfers	4340									
97	Payments for Community College Program - Transfers	4370									
98	Payments for Other Programs - Transfers	4380									
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									
100	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0						0
101	Payments to Other Dist & Govt Units (Out of State)	4400									
102	Total Payments to Other Dist & Govt Units	4000			55,000		40,000				95,000
103	DEBT SERVICE (ED)	5000									
104	Debt Service - Interest on Short-Term Debt	5100									
105	Tax Anticipation Warrants	5110									
106	Tax Anticipation Notes	5120									
107	Corporate Personal Property Repl Tax Anticipated Notes	5130									
108	State Aid Anticipation Certificates	5140									
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
110	Total Debt Service - Interest on Short-Term Debt	5100									
111	Debt Service - Interest on Long-Term Debt	5200									
112	Total Debt Service	5000									

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
113	PROVISION FOR CONTINGENCIES (ED)	6000									
114	Total Direct Disbursements/Expenditures		2,271,700	425,150	297,104	86,547	3,000	40,000	0	0	3,123,501
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(49,812)
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)	2000									
119	Support Services - Pupil	2100									
120	Other Support Services - Pupils (Describe & Itemize)	2190									
121	Support Services - Business	2500									
122	Direction of Business Support Services	2510									
123	Facilities Acquisition & Construction Services	2530									
124	Operation & Maintenance of Plant Services	2540	130,000	15,000	105,500	35,000	3,500				289,000
125	Pupil Transportation Services	2550									
126	Food Services	2560									
127	Total Support Services - Business	2500	130,000	15,000	105,500	35,000	3,500				289,000
128	Other Support Services (Describe & Itemize)	2900									
129	Total Support Services	2000	130,000	15,000	105,500	35,000	3,500				289,000
130	COMMUNITY SERVICES (O&M)	3000									
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
132	Payments to Other Dist & Govt Units (In-State)	4100									
133	Payments for Regular Programs	4110									
134	Payments for Special Education Programs	4120									
135	Payments for CTE Program	4140									
136	Other Payments to In-State Govt Units (Describe & Itemize)	4190									
137	Total Payments to Other Dist & Govt Units (In-State)	4100			0						
138	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									
139	Total Payments to Other Dist & Govt Unit	4000			0						
140	DEBT SERVICE (O&M)	5000									
141	Debt Service - Interest on Short-Term Debt	5100									
142	Tax Anticipation Warrants	5110									
143	Tax Anticipation Notes	5120									
144	Corporate Personal Prop Repl Tax Anticipated Notes	5130									
145	State Aid Anticipation Certificates	5140									
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
147	Total Debt Service - Interest on Short-Term Debt	5100									
148	Debt Service - Interest on Long-Term Debt	5200									
149	Total Debt Service	5000									
150	PROVISION FOR CONTINGENCIES (O&M)	6000									
151	Total Direct Disbursements/Expenditures		130,000	15,000	105,500	35,000	3,500				289,000
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										72,944
153											
154	30 - DEBT SERVICE FUND (DS)										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
156	Payments to Other Dist & Govt Units (In-State)	4100									
157	Payments for Regular Programs	4110									
158	Payments for Special Education Programs	4120									
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									
160	Total Payments to Other Dist & Govt Units (In-State)	4000									
161	DEBT SERVICE (DS)	5000									
162	Debt Service - Interest on Short-Term Debt	5100									
163	Tax Anticipation Warrants	5110									
164	Tax Anticipation Notes	5120									

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	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
1											
2											
165	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
166	State Aid Anticipation Certificates	5140									0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
168	Total Debt Service - Interest on Short-Term Debt	5100						0			0
169	Debt Service - Interest on Long-Term Debt	5200									0
170	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300			380,000						0
171	Debt Service Other (Describe & Itemize)	5400			380,000						380,000
172	Total Debt Service	5000			380,000						380,000
173	PROVISION FOR CONTINGENCIES (DS)	6000									0
174	Total Direct Disbursements/Expenditures										380,000
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										6,000
176											
177	40 - TRANSPORTATION FUND (TR)										
178	SUPPORT SERVICES (TR)	2000									0
179	Support Services - Pupils	2100									0
180	Other Support Services - Pupils (Describe & Itemize)	2190									0
181	Support Services - Business										0
182	Pupil Transportation Services	2550			300,000						300,000
183	Other Support Services (Describe & Itemize)	2900									0
184	Total Support Services	2000	0	0	300,000	0	0	0	0	0	300,000
185	COMMUNITY SERVICES (TR)	3000									0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									0
187	Payments to Other Dist & Govt Units (In-State)	4100									0
188	Payments for Regular Program	4110									0
189	Payments for Special Education Programs	4120									0
190	Payments for Adult/Continuing Education Programs	4130									0
191	Payments for CTE Programs	4140									0
192	Payments for Community College Programs	4170									0
193	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
194	Total Payments to Other Dist & Govt Units (In-State)	4100			0						0
195	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
196	Total Payments to Other Dist & Govt Units	4000			0						0
197	DEBT SERVICE (TR)	5000									0
198	Debt Service - Interest on Short-Term Debt	5100									0
199	Tax Anticipation Warrants	5110									0
200	Tax Anticipation Notes	5120									0
201	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
202	State Aid Anticipation Certificates	5140									0
203	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
204	Total Debt Service - Interest on Short-Term Debt	5100									0
205	Debt Service - Interest on Long-Term Debt	5200									0
206	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
207	Debt Service - Other (Describe and Itemize)	5400									0
208	Total Debt Service	5000									0
209	PROVISION FOR CONTINGENCIES (TR)	6000									0
210	Total Direct Disbursements/Expenditures		0	0	300,000	0	0	0	0	0	300,000
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(57,102)
212											

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	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
213	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
214	INSTRUCTION (MR/SS)	1000									
215	Regular Program	1100		17,000							17,000
216	Pre-K Programs	1125		3,000							3,000
217	Special Education Programs (Functions 1200-1220)	1200									0
218	Special Education Programs Pre-K	1225									0
219	Remedial and Supplemental Programs K-12	1250		5,000							5,000
220	Remedial and Supplemental Programs Pre-K	1275									0
221	Adult/Continuing Education Programs	1300									0
222	CTE Programs	1400		1,500							1,500
223	Inscholastic Programs	1500		2,500							2,500
224	Summer School Programs	1600									0
225	Gifted Programs	1650									0
226	Driver's Education Programs	1700									0
227	Bilingual Programs	1800									0
228	Truant Alternative & Optional Programs	1900									0
229	Total Instruction	1000		29,000							29,000
230	SUPPORT SERVICES (MR/SS)	2000									
231	Support Services - Pupil	2100									0
232	Attendance & Social Work Services	2110									800
233	Guidance Services	2120		800							800
234	Health Services	2130		3,200							3,200
235	Psychological Services	2140									0
236	Speech Pathology & Audiology Services	2150									0
237	Other Support Services - Pupils (Describe & Itemize)	2190									0
238	Total Support Services - Pupil	2100		4,000							4,000
239	Support Services - Instructional Staff	2200									0
240	Improvement of Instruction Services	2210									0
241	Educational Media Services	2220		1,000							1,000
242	Assessment & Testing	2230									0
243	Total Support Services - Instructional Staff	2200		1,000							1,000
244	Support Services - General Administration	2300									0
245	Board of Education Services	2310									0
246	Executive Administration Services	2320		1,725							1,725
247	Special Area Administrative Services	2330									0
248	Claims Paid From Self Insurance Fund	2361									0
249	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
250	Unemployment Insurance Payments	2363									0
251	Insurance Payments (regular or self-insurance)	2364									0
252	Risk Management and Claims Services Payments	2365									0
253	Judgment and Settlements	2366									0
254	Educat, Inspect, Supervisory Serv. Related to Loss Prevention or Reduction	2367									0
255	Reciprocal Insurance Payments	2368									0
256	Legal Service	2369									0
257	Total Support Services - General Administration	2300		1,725							1,725
258	Support Services - School Administration	2400									0
259	Office of the Principal Services	2410									0
260	Other Support Services - School Administration (Describe & Itemize)	2490		13,000							13,000
261	Total Support Services - School Administration	2400		13,000							13,000
262	Support Services - Business	2500									0
263	Direction of Business Support Services	2510									0
264	Fiscal Services	2520		6,250							6,250
265	Facilities Acquisition & Construction Services	2530									0
266	Operation & Maintenance of Plant Service	2540		18,500							18,500
267	Pupil Transportation Services	2550									0
268	Food Services	2560									0
269	Internal Services	2570									0
270	Total Support Services - Business	2500		24,750							24,750

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
271	Support Services - Central	2600									0
272	Direction of Central Support Services	2610									0
273	Planning, Research, Development & Evaluation Services	2620									0
274	Information Services	2630									0
275	Staff Services	2640									0
276	Data Processing Services	2660									0
277	Total Support Services - Central	2600		0							0
278	Other Support Services (Describe & Itemize)	2900									0
279	Total Support Services	2000		44,475							44,475
280	COMMUNITY SERVICES (MR/SS)	3000									0
281	PAYMENTS TO OTHER DIST. & GOVT UNITS (MR/SS)	4000									0
282	Payments for Regular Programs	4110									0
283	Payments for Special Education Programs	4120									0
284	Payments for CTE Programs	4140									0
285	Total Payments to Other Dist & Govt Units	4000		0							0
286	DEBT SERVICE (MR/SS)	5000									0
287	Debt Service - Interest on Short-Term Debt	5100									0
288	Tax Anticipation Warrants	5110									0
289	Tax Anticipation Notes	5120									0
290	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
291	State Aid Anticipation Certificates	5140									0
292	Other (Describe & Itemize)	5150									0
293	Total Debt Service	5000									0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
295	Total Direct Disbursements/Expenditures			75,475							75,475
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(31,475)
298	60 - CAPITAL PROJECTS (CP)										
299	SUPPORT SERVICES (CP)	2000									
300	Support Services - Business										
301	Facilities Acquisition & Construction Services	2530			50,000	10,000					60,000
302	Other Support Services (Describe & Itemize)	2900									0
303	Total Support Services	2000	0	0	50,000	10,000	0	0	0		60,000
304	PAYMENTS TO OTHER DIST. & GOVT UNITS (CP)	4000									
305	Payments to Other Dist & Govt Units (In-State)	4100									0
306	Payments to Regular Programs	4110									0
307	Payment for Special Education Programs	4120									0
308	Payment for CTE Programs	4140									0
309	Payments to Other Govt Units (In-State) (Describe & Itemize)	4190									0
310	Total Payments to Other Districts & Govt Units	4000			0						0
311	PROVISION FOR CONTINGENCIES (CP)	6000									0
312	Total Direct Disbursements/Expenditures		0	0	50,000	10,000	0	0	0		60,000
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										35,000
315	70 WORKING CASH FUND (WC)										
317	80 - TORT FUND (TF)										
318	SUPPORT SERVICES - GENERAL ADMINISTRATION	2000									0
319	Claims Paid from Self Insurance Fund	2361									0
320	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			22,500						22,500
321	Unemployment Insurance Payments	2363			1,500						1,500
322	Insurance Payments (regular or self-insurance)	2364									0
323	Risk Management and Claims Services Payments	2365									0
324	Judgment and Settlements	2366									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	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
1											
2											
325	Educatl, Inspct, Supervisory Serv Related to Loss Prevention or Reduction	2367	164,000	0	5,000						169,000
326	Reciprocal Insurance Payments	2368									0
327	Legal Service	2369			8,000						8,000
328	Property Insurance (Building & Grounds)	2371			48,000						48,000
329	Vehicle Insurance (Transportation)	2372									0
330	Total Support Services - General Administration	2000	164,000	0	85,000	0	0	0	0		249,000
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
332	Payments for Regular Programs	4110									0
333	Payments for Special Education Programs	4120									0
334	Total Payments to Other Dist & Govt Units	4000						0			0
335	DEBT SERVICE (TF)	5000									
336	Debt Service - Interest on Short-Term Debt										
337	Tax Anticipation Warrants	5110									0
338	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
339	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
340	Total Debt Service	5000						0			0
341	PROVISION FOR CONTINGENCIES (TF)	6000									
342	Total Direct Disbursements/Expenditures		164,000	0	85,000	0	0	0	0		249,000
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,000
344											
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)	2000									
346	SUPPORT SERVICES (FP&S)	2500									
347	Support Services - Business	2530			20,000	3,000	1,000				24,000
348	Facilities Acquisition & Construction Services	2540									0
349	Operation & Maintenance of Plant Service	2540									0
350	Total Support Services - Business	2500	0	0	20,000	3,000	1,000	0	0		24,000
351	Other Support Services (Describe & Itemize)	2900									0
352	Total Support Services	2000	0	0	20,000	3,000	1,000	0	0		24,000
353	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
354	Payments to Regular Programs	4110									0
355	Payments to Special Education Programs	4120									0
356	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
357	Total Payments to Other Districts & Govt Units (FP&S)	4000						0			0
358	DEBT SERVICE (FP&S)	5000									
359	Debt Service - Interest on Short-Term Debt	5100									
360	Tax Anticipation Warrants	5110									0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0
363	Debt Service - Interest on Long-Term Debt	5200									0
364	Debt Service - Payments of Principal on Long-Term Debt ²⁸ (Lease/Purchase Principal Retired)	5300									0
365	Total Debt Service	5000						0			0
366	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									
367	Total Direct Disbursements/Expenditures		0	0	20,000	3,000	1,000	0	0		24,000
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										10,471

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

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

	A	B	C	D	E	F
DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only						
1	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
2						
3	Direct Revenues	3,073,689	361,944	242,898	34,471	3,713,002
4	Direct Expenditures	3,123,501	289,000	300,000		3,712,501
5	Difference	(49,812)	72,944	(57,102)	34,471	501
6	Estimated Fund Balance - June 30, 2020	703,175	275,959	66,205	323,194	1,368,533
7	Balanced budget, no deficit reduction plan is required.					
8	A deficit reduction plan is required if the local board of education adopts (or amends) the 2019-20 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).					
10	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.					
12	The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2018-2019 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.					
13	The deficit reduction plan, if required, is developed using ISBE guidelines and format.					

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

A	B	C	D	E	F	G
DEFICIT REDUCTION PLAN						
ESTIMATED BUDGET						
FY2019-2020						
1						
2						
3	39074005026					
4	District Number					
5	Bement CUSD 5					
6	District Name					
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)	752,987	203,015	63,307	348,723	1,368,032
8	RECEIPTS/REVENUES					
9	LOCAL SOURCES	2,349,592	361,944	137,883	34,471	2,883,890
10	FLOW THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	0	0	0	0	0
11	STATE SOURCES	507,718	0	105,015	0	612,733
12	FEDERAL SOURCES	216,379	0	0	0	216,379
13	Total Receipts/Revenues	3,073,689	361,944	242,898	34,471	3,713,002
14	DISBURSEMENTS/EXPENDITURES					
15	INSTRUCTION	2,198,658				2,198,658
16	SUPPORT SERVICES	829,843	289,000	300,000		1,418,843
17	COMMUNITY SERVICES	0	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	95,000	0	0	0	95,000
19	DEBT SERVICES	0	0	0	0	0
20	PROVISION FOR CONTINGENCIES	0	0	0	0	0
21	Total Disbursements/Expenditures	3,123,501	289,000	300,000		3,712,501
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures	(49,812)	72,944	(57,102)	34,471	501
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)	0	0	60,000	0	60,000
25	OTHER USES OF FUNDS (8000)	0	0	0	60,000	60,000
26	TOTAL OTHER SOURCES/USES OF FUNDS	0	0	60,000	(60,000)	0
27	ESTIMATED ENDING FUND BALANCE	703,175	275,959	66,205	323,194	1,368,533

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	H	I	J	K	L
	ESTIMATED BUDGET FY2020-2021						
1			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
2							
3	39074005026						
4	District Number						
5	Bement CUSD 5						
	District Name						
6	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		703,175	275,959	66,205	323,194	1,368,533
7	RECEIPTS/REVENUES	Acct #					
8	LOCAL SOURCES	1000					0
9	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
10	STATE SOURCES	3000					0
11	FEDERAL SOURCES	4000					0
12	Total Receipts/Revenues		0	0	0	0	0
13	DISBURSEMENTS/EXPENDITURES	Funct. #					
14	INSTRUCTION	1000					0
15	SUPPORT SERVICES	2000					0
16	COMMUNITY SERVICES	3000					0
17	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
18	DEBT SERVICES	5000					0
19	PROVISION FOR CONTINGENCIES	6000					0
20	Total Disbursements/Expenditures		0	0	0	0	0
21	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
22	OTHER SOURCES/USES OF FUNDS						
23	OTHER SOURCES OF FUNDS (7000)						0
24	OTHER USES OF FUNDS (8000)						0
25	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
26	ESTIMATED ENDING FUND BALANCE		703,175	275,959	66,205	323,194	1,368,533
27							

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	M	N	O	P	Q
1							
2							
3		39074005026					
4		District Number					
5		Bement CUSD 5					
6		District Name					
7		ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)	703,175	275,959	66,205	323,194	1,368,533
8		RECEIPTS/REVENUES	Acct #				
9		LOCAL SOURCES	1000				0
10		FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000				0
11		STATE SOURCES	3000				0
12		FEDERAL SOURCES	4000				0
13		Total Receipts/Revenues		0	0	0	0
14		DISBURSEMENTS/EXPENDITURES	Funct #				
15		INSTRUCTION	1000				0
16		SUPPORT SERVICES	2000				0
17		COMMUNITY SERVICES	3000				0
18		PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000				0
19		DEBT SERVICES	5000				0
20		PROVISION FOR CONTINGENCIES	6000				0
21		Total Disbursements/Expenditures		0	0	0	0
22		Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0
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
27		ESTIMATED ENDING FUND BALANCE	703,175	275,959	66,205	323,194	1,368,533

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	R	S	T	U	V
1							
2							
3		39074005026					
4		District Number					
5		Bement CUSD 5					
6		District Name					
7		ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)					
8		RECEIPTS/REVENUES	703,175	275,959	66,205	323,194	1,368,533
9		LOCAL SOURCES					0
10		FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT					0
11		STATE SOURCES					0
12		FEDERAL SOURCES					0
13		Total Receipts/Revenues	0	0	0	0	0
14		DISBURSEMENTS/EXPENDITURES					
15		INSTRUCTION					0
16		SUPPORT SERVICES					0
17		COMMUNITY SERVICES					0
18		PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS					0
19		DEBT SERVICES					0
20		PROVISION FOR CONTINGENCIES					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	703,175	275,959	66,205	323,194	1,368,533

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	W	X	Y	Z
	SUMMARY					
	BUDGET ADDENDUM - DEFICIT REDUCTION PLAN					
	ESTIMATED BUDGET					
	<i>Date of Adoption: (Enter as MM/DD/YY)</i>					
1						
2						
3	39074005026					
4	District Number					
5	Bement CUSD 5					
6	District Name		FY2019-2020	FY2020-2021	FY2021-2022	FY2022-2023
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		1,368,032	1,368,533	1,368,533	1,368,533
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	2,883,890	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	612,733	0	0	0
12	FEDERAL SOURCES	4000	216,379	0	0	0
13	Total Receipts/Revenues		3,713,002	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	2,198,658	0	0	0
16	SUPPORT SERVICES	2000	1,418,843	0	0	0
17	COMMUNITY SERVICES	3000	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	95,000	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		3,712,501	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		501	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		60,000	0	0	0
25	OTHER USES OF FUNDS (8000)		60,000	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		1,368,533	1,368,533	1,368,533	1,368,533

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2019-2020 through Fiscal Year 2022-2023

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.

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2020 budgeted expenditures over FY2019 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

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

Limitation of Administrative Costs

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)		Estimated Actual Expenditures, Fiscal Year 2019			Budgeted Expenditures, Fiscal Year 2020		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
Description (Enter Whole Numbers Only)	Funct #						
1. Executive Administration Services	2320			0	146,993	146,993	
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		0	0	0	146,993	146,993	
9. Estimated Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)					Enter Actual Data!		

School District Name: Bement CUSD 5

RCODT Number: 39-074-0050-26

Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- 2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 3a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- 4 Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5
The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14 Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money
(see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS 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.	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Congratulations! You have a balanced budget.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	CASH
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July,1 2019 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2019, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2020, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK

End of Balancing

CHECK FOR ERRORS	
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.	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Congratulations! You have a balanced budget.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	CASH
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July,1 2019 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2019, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2020, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK

End of Balancing