

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

**Accounting Basis:**

☒ Cash  
☐ Accrual

**SCHOOL DISTRICT BUDGET FORM \***  
**July 1, 2013 - June 30, 2014**

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

**Date of Amended Budget:** 06/23/14  
(MM/DD/YY)

**District Name:** Pecatonica CUSD #321  
**District RCDT No:** 4-101-3210-26

Budget of Pecatonica CUSD #321, County of Winnebago,  
State of Illinois, for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014.

WHEREAS the Board of Education of Pecatonica CUSD #321,  
County of Winnebago, 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 23rd day of June, 20 14,  
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, 2013 and ending June 30, 2014.

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 23rd  
day of June, 20 14 by a roll call vote of \_\_\_\_\_ Yeas, and \_\_\_\_\_ Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:

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

- (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
- (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 31, whichever comes first. Budgets are submitted to: [www.isbe.net/sfms/budget/2014/budget.htm](http://www.isbe.net/sfms/budget/2014/budget.htm). The electronic version does not require member signatures.



	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2013 <sup>1</sup>		8,780,399	1,653,167	426,191	596,995	437,557	5,278	1,013,427	15,017	274,105	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	4,685,325	803,787	793,021	285,234	339,799		31,977	9,408	69,178	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000										
7	STATE SOURCES	3000	2,541,271			166,696						
8	FEDERAL SOURCES	4000	224,166									
9	Total Direct Receipts/Revenues <sup>8</sup>		7,450,762	803,787	793,021	451,930	339,799		31,977	9,408	69,178	
10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	1,444,267									
11	Total Receipts/Revenues		8,895,029	803,787	793,021	451,930	339,799		31,977	9,408	69,178	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	4,470,900				110,200					
14	SUPPORT SERVICES	2000	2,521,320	799,600		506,400	206,000			9,400	120,000	
15	COMMUNITY SERVICES	3000										
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	667,700									
17	DEBT SERVICES	5000			1,090,000							
18	PROVISION FOR CONTINGENCIES	6000										
19	Total Direct Disbursements/Expenditures <sup>9</sup>		7,659,920	799,600	1,090,000	506,400	316,200			9,400	120,000	
20	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	1,444,267									
21	Total Disbursements/Expenditures		9,104,187	799,600	1,090,000	506,400	316,200			9,400	120,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(209,158)	4,187	(296,979)	(54,470)	23,599		31,977	8	(50,822)	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund <sup>16</sup>	7110										
27	Abatement of the Working Cash Fund <sup>16</sup>	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150										
32	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	7160										
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int <sup>3a</sup> Proceeds to Debt Service Fund	7170										
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold <sup>4</sup>	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets <sup>5</sup>	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400										
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500										
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600										
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700										
43	Transfer to Capital Projects Fund	7800										
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990			300,000							
46	Total Other Sources of Funds <sup>8</sup>				300,000							

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</b>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund <sup>16</sup>	8110										
51	Transfer of Working Cash Fund Interest	8120										
52	Transfer Among Funds	8130										
53	Transfer of Interest <sup>6</sup>	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond <sup>3a</sup> 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		300,000								
79	Total Other Uses of Funds <sup>9</sup>			300,000								
80	Total Other Sources/Uses of Fund			(300,000)	300,000							
81	ESTIMATED ENDING FUND BALANCE June 30, 2014		8,571,241	1,357,354	429,212	542,525	461,156	5,278	1,045,404	15,025	223,283	
82	SUMMARY OF EXPENDITURES (by Major Object)											
83												
84												
85	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
86	Object Name		Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
87	Salaries	100	4,534,000	272,000		228,000						5,034,000
88	Employee Benefits	200	1,113,770	66,000			316,200					1,495,970
89	Purchased Services	300	480,700	195,100		168,400				9,400	120,000	973,600
90	Supplies & Materials	400	666,850	247,500		86,000						1,000,350
91	Capital Outlay	500	163,400	19,000		24,000						206,400
92	Other Objects	600	701,200		1,090,000							1,791,200
93	Non-Capitalized Equipment	700										
94	Termination Benefits	800										
95	Total Expenditures		7,659,920	799,600	1,090,000	506,400	316,200			9,400	120,000	10,501,520

## SUMMARY OF CASH TRANSACTIONS

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2013 <sup>7</sup>		8,785,796	1,653,480	426,191	596,995	431,164		1,013,427	15,017	274,105
4	Total Direct Receipts & Other Sources <sup>8</sup>		7,450,762	803,787	1,093,021	451,930	339,799		31,977	9,408	69,178
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	264								
10	Total Other Receipts		264								
11	Total Direct Receipts, Other Sources, & Other Receipts		7,451,026	803,787	1,093,021	451,930	339,799		31,977	9,408	69,178
12	Total Amount Available		16,236,822	2,457,267	1,519,212	1,048,925	770,963		1,045,404	24,425	343,283
13	Total Direct Disbursements & Other Uses <sup>9</sup>		7,659,920	1,099,600	1,090,000	506,400	316,200			9,400	120,000
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements										
20	Total Direct Disbursements, Other Uses, & Other Disbursements		7,659,920	1,099,600	1,090,000	506,400	316,200			9,400	120,000
21	ENDING CASH BALANCE ON HAND June 30, 2014 <sup>7</sup>		8,576,902	1,357,667	429,212	542,525	454,763		1,045,404	15,025	223,283

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
5	Designated Purposes Levies <sup>11</sup>	-	3,874,008	691,787	790,021	281,234	165,659		29,977	9,408	69,178
6	Leasing Purposes Levy <sup>12</sup>	1130									
7	Special Education Purposes Levy	1140	28,317								
8	FICA and Medicare Only Levies	1150					151,640				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied by District</b>		<b>3,902,325</b>	<b>691,787</b>	<b>790,021</b>	<b>281,234</b>	<b>317,299</b>		<b>29,977</b>	<b>9,408</b>	<b>69,178</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes <sup>13</sup>	1230	275,000				20,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>275,000</b>				<b>20,000</b>				
19	<b>TUITION</b>										
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	<b>Total Tuition</b>										
41	<b>TRANSPORTATION FEES</b>										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>										
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	42,000	12,000	3,000	4,000	2,500		2,000		
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		42,000	12,000	3,000	4,000	2,500		2,000		
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	200,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	16,000								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	<b>Total Food Service</b>		216,000								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	27,000								
78	Admissions - Other	1719									
79	Fees	1720	45,000								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	<b>Total District/School Activity Income</b>		72,000								
83	<b>TEXTBOOK Income</b>										
84	Rentals - Regular Textbooks	1811	32,000								
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	<b>Total Textbooks</b>		32,000								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910		20,000							
96	Contributions and Donations from Private Sources	1920	10,000								
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	1,000								
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees	1993									
107	Other Local Revenues (Describe & Itemize)	1999	135,000	80,000							
108	<b>Total Other Revenue from Local Sources</b>		146,000	100,000							
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	4,685,325	803,787	793,021	285,234	339,799		31,977	9,408	69,178

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	<b>Total Flow-Through Receipts/Revenues From One District to Another District</b>	<b>2000</b>									
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID</b>										
117	General State Aid (Section 18-8.05)	3001	2,270,951								
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	<b>Total Unrestricted Grants-In-Aid</b>		2,270,951								
122	<b>RESTRICTED GRANTS-IN-AID</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100									
125	Special Education - Extraordinary	3105	118,000								
126	Special Education - Personnel	3110	118,600								
127	Special Education - Orphanage - Individual	3120	20,000								
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	<b>Total Special Education</b>		256,600								
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	13,000								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	<b>Total Career and Technical Education</b>		13,000								
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Education - Downstate - TPI and TBE	3305									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	<b>Total Bilingual Education</b>										
145	State Free Lunch & Breakfast	3360									
146	School Breakfast Initiative	3365									
147	Driver Education	3370									
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular/Vocational	3500				138,924					
152	Transportation - Special Education	3510				27,772					
153	Transportation - Other (Describe & Itemize)	3599									
154	<b>Total Transportation</b>					166,696					
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									



1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Learning Technology Centers	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	720								
172	<b>Total Restricted Grants-In-Aid</b>		270,320			166,696					
173	<b>Total Receipts/Revenues from State Sources</b>	3000	2,541,271			166,696					
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.</b>										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
178	<b>Total Unrestricted Grants-In-Aid Received Directly from Fed Govt</b>										
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
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	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt.</b>										
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE</b>										
186	<b>TITLE V</b>										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - SEA Projects	4105									
189	Title V - Rural and Low Income Schools (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	<b>Total Title V</b>										
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	99,000								
195	Special Milk Program	4215									
196	School Breakfast Program	4220									
197	Summer Food Service Admin/Program	4225									
198	Child Care Commodity/SFS 13-Adult Day Care	4226									
199	Fresh Fruit and Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	<b>Total Food Service</b>		99,000								
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	98,221								
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	<b>Total Title I</b>		98,221								

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	<b>Total Title IV</b>										
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Federal Special Education - Preschool Flow-Through	4600									
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through/Low Incidence	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	<b>Total Federal Special Education</b>										
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins-Title IIIIE Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	<b>Total CTE - Perkins</b>										
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology - Formula	4860									
239	ARRA - Title IID - Technology - Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876									
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - XI	4880									
259	<b>Total Stimulus Programs</b>										
260	Race to the Top Program	4901									
261	Advanced Placement Fee/International Baccalaureate	4904									
262	Emergency Immigrant Assistance	4905									
263	Title III - English Language Acquisition	4909									
264	Learn & Serve America	4910									
265	McKinney Education for Homeless Children	4920									
266	Title II - Eisenhower - Professional Development Formula	4930									
267	Title II - Teacher Quality	4932	16,145								

## ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
268	Federal Charter Schools	4960									
269	Medicaid Matching Funds - Administrative Outreach	4991	10,000								
270	Medicaid Matching Funds - Fee-For-Service Program	4992	800								
271	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998									
272	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		224,166								
273	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	224,166								
274	TOTAL DIRECT RECEIPTS/REVENUES		7,450,762	803,787	793,021	451,930	339,799		31,977	9,408	69,178

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	2,489,000	737,200	28,700	85,750	11,000	2,150			3,353,800
6	Pre-K Programs	1125									
7	Special Education Programs (Functions 1200 - 1220)	1200	541,800	90,850	5,500	4,000					642,150
8	Special Education Programs Pre-K	1225									
9	Remedial and Supplemental Programs K-12	1250	49,000	20,500	17,500	19,000	1,400				107,400
10	Remedial and Supplemental Programs Pre-K	1275									
11	Adult/Continuing Education Programs	1300									
12	CTE Programs	1400	86,000	21,900		3,000	500	100			111,500
13	Interscholastic Programs	1500	152,600	12,900	51,300	14,000	3,500	8,350			242,650
14	Summer School Programs	1600	10,000	1,000	1,400	1,000					13,400
15	Gifted Programs	1650									
16	Driver's Education Programs	1700									
17	Bilingual Programs	1800									
18	Truant Alternative & Optional Programs	1900									
19	Pre-K Programs - Private Tuition	1910									
20	Regular K-12 Programs Private Tuition	1911									
21	Special Education Programs K-12 Private Tuition	1912									
22	Special Education Programs Pre-K Tuition	1913									
23	Remedial/Supplemental Programs K-12 Private Tuition	1914									
24	Remedial/Supplemental Programs Pre-K Private Tuition	1915									
25	Adult/Continuing Education Programs Private Tuition	1916									
26	CTE Programs Private Tuition	1917									
27	Interscholastic Programs Private Tuition	1918									
28	Summer School Programs Private Tuition	1919									
29	Gifted Programs Private Tuition	1920									
30	Bilingual Programs Private Tuition	1921									
31	Truants Alternative/Opt Ed Programs Private Tuition	1922									
32	Total Instruction <sup>14</sup>	1000	3,328,400	884,350	104,400	126,750	16,400	10,600			4,470,900
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110									
36	Guidance Services	2120	125,000	22,120	4,000	1,500		1,300			153,920
37	Health Services	2130	54,000		600	2,300		200			57,100
38	Psychological Services	2140									
39	Speech Pathology & Audiology Services	2150									
40	Other Support Services - Pupils (Describe & Itemize)	2190									
41	Total Support Services - Pupil	2100	179,000	22,120	4,600	3,800		1,500			211,020
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	87,900	24,800	23,000	38,000		2,000			175,700
44	Educational Media Services	2220	59,700	1,000	1,500	9,600	500	7,200			79,500
45	Assessment & Testing	2230									
46	Total Support Services - Instructional Staff	2200	147,600	25,800	24,500	47,600	500	9,200			255,200
47	Support Services - General Administration										
48	Board of Education Services	2310	113,000	6,000	204,100	157,000	100,000	6,000			586,100
49	Executive Administration Services	2320	175,000	42,500	21,500	13,500	5,000				257,500
50	Special Area Administration Services	2330									
51	Tort Immunity Services	2360 - 2370									
52	Total Support Services - General Administration	2300	288,000	48,500	225,600	170,500	105,000	6,000			843,600
53	Support Services - School Administration										
54	Office of the Principal Services	2410	385,000	117,500	14,000	14,200	28,500	3,700			562,900
55	Other Support Services - School Administration (Describe & Itemize)	2490									
56	Total Support Services - School Administration	2400	385,000	117,500	14,000	14,200	28,500	3,700			562,900

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
57	<b>Support Services - Business</b>										
58	Direction of Business Support Services	2510									
59	Fiscal Services	2520	39,000	15,000	66,100		1,000				121,100
60	Operation & Maintenance of Plant Services	2540			34,500	132,000					166,500
61	Pupil Transportation Services	2550	25,000								25,000
62	Food Services	2560	142,000	500	7,000	172,000	12,000	2,500			336,000
63	Internal Services	2570									
64	<b>Total Support Services - Business</b>	<b>2500</b>	<b>206,000</b>	<b>15,500</b>	<b>107,600</b>	<b>304,000</b>	<b>13,000</b>	<b>2,500</b>			<b>648,600</b>
65	<b>Support Services - Central</b>										
66	Direction of Central Support Services	2610									
67	Planning, Research, Development & Evaluation Services	2620									
68	Information Services	2630									
69	Staff Services	2640									
70	Data Processing Services	2660									
71	<b>Total Support Services - Central</b>	<b>2600</b>									
72	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									
73	<b>Total Support Services</b>	<b>2000</b>	<b>1,205,600</b>	<b>229,420</b>	<b>376,300</b>	<b>540,100</b>	<b>147,000</b>	<b>22,900</b>			<b>2,521,320</b>
74	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>									
75	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>										
76	<b>Payments to Other Govt Units (In-State)</b>										
77	Payments for Regular Programs	4110									
78	Payments for Special Education Programs	4120						505,200			505,200
79	Payments for Adult/Continuing Education Programs	4130									
80	Payments for CTE Programs	4140						80,000			80,000
81	Payments for Community College Programs	4170						82,500			82,500
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190									
83	<b>Total Payments to Districts and Other Govt Units (In-State)</b>	<b>4100</b>						<b>667,700</b>			<b>667,700</b>
84	Payments for Regular Programs - Tuition	4210									
85	Payments for Special Education Programs - Tuition	4220									
86	Payments for Adult/Continuing Education Programs - Tuition	4230									
87	Payments for CTE Programs - Tuition	4240									
88	Payments for Community College Programs - Tuition	4270									
89	Payments for Other Programs - Tuition	4280									
90	Other Payments to In-State Govt Units (Describe & Itemize)	4290									
91	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>									
92	Payments for Regular Programs - Transfers	4310									
93	Payments for Special Education Programs - Transfers	4320									
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									
95	Payments for CTE Programs - Transfers	4340									
96	Payments for Community College Program - Transfers	4370									
97	Payments for Other Programs - Transfers	4380									
98	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									
99	<b>Total Payments to Other District &amp; Govt Units - Transfers (In State)</b>	<b>4300</b>									
100	Payments to Other District & Govt Units (Out of State)	4400									
101	<b>Total Payments to Other District &amp; Govt Units</b>	<b>4000</b>						<b>667,700</b>			<b>667,700</b>
102	<b>DEBT SERVICE (ED)</b>										
103	<b>Debt Service - Interest on Short-Term Debt</b>										
104	Tax Anticipation Warrants	5110									
105	Tax Anticipation Notes	5120									
106	Corporate Personal Property Repl Tax Anticipated Notes	5130									
107	State Aid Anticipation Certificates	5140									
108	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
109	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
110	Debt Service - Interest on Long-Term Debt	5200									
111	Total Debt Service	5000									
112	PROVISION FOR CONTINGENCIES (ED)	6000									
113	Total Direct Disbursements/Expenditures		4,534,000	1,113,770	480,700	666,850	163,400	701,200			7,659,920
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(209,158)
115											
116	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
117	SUPPORT SERVICES (O&M)										
118	Support Services - Pupil										
119	Other Support Services - Pupils (Describe & Itemize)	2190									
120	Support Services - Business										
121	Direction of Business Support Services	2510									
122	Facilities Acquisition & Construction Services	2530									
123	Operation & Maintenance of Plant Services	2540	272,000	66,000	195,100	247,500	19,000				799,600
124	Pupil Transportation Services	2550									
125	Food Services	2560									
126	Total Support Services - Business	2500	272,000	66,000	195,100	247,500	19,000				799,600
127	Other Support Services (Describe & Itemize)	2900									
128	Total Support Services	2000	272,000	66,000	195,100	247,500	19,000				799,600
129	COMMUNITY SERVICES (O&M)	3000									
130	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
131	Payments to Other Govt Units (In-State)										
132	Payments for Special Education Programs	4120									
133	Payments for CTE Program	4140									
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190									
135	Total Payments to Other Govt Units (In-State)	4100									
136	Payments to Other Govt Units (Out of State) <sup>14</sup>	4400									
137	Total Payments to Other District and Govt Unit	4000									
138	DEBT SERVICE (O&M)										
139	Debt Service - Interest on Short-Term Debt										
140	Tax Anticipation Warrants	5110									
141	Tax Anticipation Notes	5120									
142	Corporate Personal Prop Repl Tax Anticipation Notes	5130									
143	State Aid Anticipation Certificates	5140									
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
145	Total Debt Service - Interest on Short-Term Debt	5100									
146	Debt Service - Interest on Long-Term Debt	5200									
147	Total Debt Service	5000									
148	PROVISION FOR CONTINGENCIES (O&M)	6000									
149	Total Direct Disbursements/Expenditures		272,000	66,000	195,100	247,500	19,000				799,600
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										4,187
151											
152	30 - DEBT SERVICE FUND (DS)										
153	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									
154	DEBT SERVICE (DS)										
155	Debt Service - Interest on Short-Term Debt										
156	Tax Anticipation Warrants	5110									
157	Tax Anticipation Notes	5120									
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130									
159	State Aid Anticipation Certificates	5140						694,494			694,494
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
161	Total Debt Service - Interest On Short-Term Debt	5100						694,494			694,494

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
162	Debt Service - Interest on Long-Term Debt	5200						395,506			395,506
163	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									
164	Debt Service Other (Describe & Itemize)	5400									
165	Total Debt Service	5000						1,090,000			1,090,000
166	PROVISION FOR CONTINGENCIES (DS)	6000									
167	Total Direct Disbursements/Expenditures							1,090,000			1,090,000
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(296,979)
170	40 - TRANSPORTATION FUND (TR)										
171	SUPPORT SERVICES (TR)										
172	Support Services - Pupils										
173	Other Support Services - Pupils (Describe & Itemize)	2190									
174	Support Services - Business										
175	Pupil Transportation Services	2550	228,000		168,400	86,000	24,000				506,400
176	Other Support Services (Describe & Itemize)	2900									
177	Total Support Services	2000	228,000		168,400	86,000	24,000				506,400
178	COMMUNITY SERVICES (TR)	3000									
179	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
180	Payments to Other Govt Units (In-State)										
181	Payments for Regular Program	4110									
182	Payments for Special Education Programs	4120									
183	Payments for Adult/Continuing Education Programs	4130									
184	Payments for CTE Programs	4140									
185	Payments for Community College Programs	4170									
186	Other Payments to In-State Govt Units (Describe & Itemize)	4190									
187	Total Payments to Other Govt Units (In-State)	4100									
188	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									
189	Total Payments to Other Districts & Govt Units	4000									
190	DEBT SERVICE (TR)										
191	Debt Service - Interest on Short-Term Debt										
192	Tax Anticipation Warrants	5110									
193	Tax Anticipation Notes	5120									
194	Corporate Personal Prop Repl Tax Anticipation Notes	5130									
195	State Aid Anticipation Certificates	5140									
196	Other Interest on Short-Term Debt (Describe and Itemize)	5150									
197	Total Debt Service - Interest On Short-Term Debt	5100									
198	Debt Service - Interest on Long-Term Debt	5200									
199	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									
200	Debt Service - Other (Describe and Itemize)	5400									
201	Total Debt Service	5000									
202	PROVISION FOR CONTINGENCIES (TR)	6000									
203	Total Direct Disbursements/Expenditures		228,000		168,400	86,000	24,000				506,400
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(54,470)
205											
206	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
207	INSTRUCTION (MR/SS)										
208	Regular Program	1100		53,200							53,200
209	Pre-K Programs	1125									
210	Special Education Programs (Functions 1200-1220)	1200		45,000							45,000
211	Special Education Programs Pre-K	1225									
212	Remedial and Supplemental Programs K-12	1250		800							800
213	Remedial and Supplemental Programs Pre-K	1275									

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
214	Adult/Continuing Education Programs	1300									
215	CTE Programs	1400		2,700							2,700
216	Interscholastic Programs	1500		8,500							8,500
217	Summer School Programs	1600									
218	Gifted Programs	1650									
219	Driver's Education Programs	1700									
220	Bilingual Programs	1800									
221	Truant Alternative & Optional Programs	1900									
222	<b>Total Instruction</b>	<b>1000</b>		110,200							110,200
223	<b>SUPPORT SERVICES (MR/SS)</b>										
224	<b>Support Services - Pupil</b>										
225	Attendance & Social Work Services	2110									
226	Guidance Services	2120		2,100							2,100
227	Health Services	2130		10,300							10,300
228	Psychological Services	2140									
229	Speech Pathology & Audiology Services	2150									
230	Other Support Services - Pupils (Describe & Itemize)	2190									
231	<b>Total Support Services - Pupil</b>	<b>2100</b>		12,400							12,400
232	<b>Support Services - Instructional Staff</b>										
233	Improvement of Instruction Services	2210		1,000							1,000
234	Educational Media Services	2220		10,100							10,100
235	Assessment & Testing	2230									
236	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		11,100							11,100
237	<b>Support Services - General Administration</b>										
238	Board of Education Services	2310		22,800							22,800
239	Executive Administration Services	2320		10,700							10,700
240	Special Area Administrative Services	2330									
241	Claims Paid from Self Insurance Fund	2361									
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									
243	Unemployment Insurance Payments	2363									
244	Insurance Payments (regular or self-insurance)	2364									
245	Risk Management and Claims Services Payments	2365									
246	Judgment and Settlements	2366									
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									
248	Reciprocal Insurance Payments	2368									
249	Legal Service	2369									
250	<b>Total Support Services - General Administration</b>	<b>2300</b>		33,500							33,500
251	<b>Support Services - School Administration</b>										
252	Office of the Principal Services	2410		28,300							28,300
253	Other Support Services - School Administration (Describe & Itemize)	2490									
254	<b>Total Support Services - School Administration</b>	<b>2400</b>		28,300							28,300
255	<b>Support Services - Business</b>										
256	Direction of Business Support Services	2510									
257	Fiscal Services	2520		7,800							7,800
258	Facilities Acquisition & Construction Services	2530									
259	Operation & Maintenance of Plant Service	2540		48,100							48,100
260	Pupil Transportation Services	2550		35,300							35,300
261	Food Services	2560		29,500							29,500
262	Internal Services	2570									
263	<b>Total Support Services - Business</b>	<b>2500</b>		120,700							120,700



	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
264	<b>Support Services - Central</b>										
265	Direction of Central Support Services	2610									
266	Planning, Research, Development & Evaluation Services	2620									
267	Information Services	2630									
268	Staff Services	2640									
269	Data Processing Services	2660									
270	<b>Total Support Services - Central</b>	<b>2600</b>									
271	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									
272	<b>Total Support Services</b>	<b>2000</b>		206,000							206,000
273	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>									
274	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (MR/SS)</b>										
275	Payments for Special Education Programs	4120									
276	Payments for CTE Programs	4140									
277	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>									
278	<b>DEBT SERVICE (MR/SS)</b>										
279	<b>Debt Service - Interest on Short-Term Debt</b>										
280	Tax Anticipation Warrants	5110									
281	Tax Anticipation Notes	5120									
282	Corporate Personal Prop Repl Tax Anticipation Notes	5130									
283	State Aid Anticipation Certificates	5140									
284	Other (Describe & Itemize)	5150									
285	<b>Total Debt Service</b>	<b>5000</b>									
286	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>									
287	<b>Total Direct Disbursements/Expenditures</b>			316,200							316,200
288	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										23,599
289											
290	<b>60 - CAPITAL PROJECTS (CP)</b>										
291	<b>SUPPORT SERVICES (CP)</b>										
292	<b>Support Services - Business</b>										
293	Facilities Acquisition & Construction Services	2530									
294	Other Support Services (Describe & Itemize)	2900									
295	<b>Total Support Services</b>	<b>2000</b>									
296	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (CP)</b>										
297	<b>Payments to Other Govt Units (In-State)</b>										
298	Payments to Other Govt Units (In-State)	4100									
299	Payment for Special Education Programs	4120									
300	Payment for CTE Programs	4140									
301	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									
302	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>									
303	<b>PROVISION FOR CONTINGENCIES (CP)</b>	<b>6000</b>									
304	<b>Total Direct Disbursements/Expenditures</b>										
305	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										
306											
307	<b>70 WORKING CASH FUND (WC)</b>										
308											
309	<b>80 - TORT FUND (TF)</b>										
310	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
311	Claims Paid from Self Insurance Fund	2361									
312	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									
313	Unemployment Insurance Payments	2363									
314	Insurance Payments (regular or self-insurance)	2364									
315	Risk Management and Claims Services Payments	2365									
316	Judgment and Settlements	2366									

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									
318	Reciprocal Insurance Payments	2368									
319	Legal Service	2369			9,400						9,400
320	Property Insurance (Building & Grounds)	2371									
321	Vehicle Insurance (Transportation)	2372									
322	<b>Total Support Services - General Administration</b>	<b>2000</b>			9,400						9,400
323	<b>DEBT SERVICE (TF)</b>										
324	<b>Debt Service - Interest on Short-Term Debt</b>										
325	Tax Anticipation Warrants	5110									
326	Corporate Personal Property Replacement Tax Anticipation Notes	5130									
327	Other Interest or Short-Term Debt (Describe & Itemize)	5150									
328	<b>Total Debt Service</b>	<b>5000</b>									
329	<b>PROVISION FOR CONTINGENCIES (TF)</b>	<b>6000</b>									
330	<b>Total Direct Disbursements/Expenditures</b>				9,400						9,400
331	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										8
332											
333	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
334	<b>SUPPORT SERVICES (FP&amp;S)</b>										
335	<b>Support Services - Business</b>										
336	Facilities Acquisition & Construction Services	2530									
337	Operation & Maintenance of Plant Service	2540			120,000						120,000
338	<b>Total Support Services - Business</b>	<b>2500</b>			120,000						120,000
339	Other Support Services (Describe & Itemize)	2900									
340	<b>Total Support Services</b>	<b>2000</b>			120,000						120,000
341	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (FP&amp;S)</b>										
342	Other Payments to In-State Govt Units (Describe & Itemize)	4190									
343	<b>Total Payments to Other Districts &amp; Govt Units (FPS)</b>	<b>4000</b>									
344	<b>DEBT SERVICE (FP&amp;S)</b>										
345	<b>Debt Service - Interest on Short-Term Debt</b>										
346	Tax Anticipation Warrants	5110									
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
348	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
349	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									
350	<b>Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)</b>	<b>5300</b>									
351	<b>Total Debt Service</b>	<b>5000</b>									
352	<b>PROVISIONS FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>									
353	<b>Total Direct Disbursements/Expenditures</b>				120,000						120,000
354	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(50,822)

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

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

	A	B	C	D	E	F
1						
2	<b>Pecatonica CUSD #321      4101321026</b>					
3	<b>DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only</b>					
4		<b>EDUCATIONAL</b>	<b>OPERATIONS &amp; MAINTENANCE</b>	<b>TRANSPORTATION</b>	<b>WORKING CASH</b>	<b>TOTAL</b>
5	<b>Direct Revenues</b>	7,450,762	803,787	451,930	31,977	<b>8,738,456</b>
6	<b>Direct Expenditures</b>	7,659,920	799,600	506,400		<b>8,965,920</b>
7	<b>Difference</b>	(209,158)	4,187	(54,470)	31,977	<b>(227,464)</b>
8	<b>Estimated Fund Balance - June 30, 2014</b>	8,571,241	1,357,354	542,525	1,045,404	<b>11,516,524</b>
9	<p><b>Unbalanced budget, however, a deficit reduction plan is not required at this time.</b></p>					
10						
11						
12	<p>A deficit reduction plan is required if the local board of education adopts (or amends) the 2013-14 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><b>Note:</b> 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 2012-2013 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	<b>Pecatonica CUSD #321      4101321026</b> <i>District Number</i>		<b>DEFICIT REDUCTION PLAN</b>				
2			<b>ESTIMATED BUDGET</b>				
3			<b>FY2013-14</b>				
4			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		8,780,399	1,653,167	596,995	1,013,427	12,043,988
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	4,685,325	803,787	285,234	31,977	5,806,323
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	2,541,271	0	166,696	0	2,707,967
12	FEDERAL SOURCES	4000	224,166	0	0	0	224,166
13	Total Receipts/Revenues		7,450,762	803,787	451,930	31,977	8,738,456
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	4,470,900				4,470,900
16	SUPPORT SERVICES	2000	2,521,320	799,600	506,400		3,827,320
17	COMMUNITY SERVICES	3000	0	0	0		0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	667,700	0	0		667,700
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		7,659,920	799,600	506,400		8,965,920
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(209,158)	4,187	(54,470)	31,977	(227,464)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	300,000	0	0	300,000
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	(300,000)	0	0	(300,000)
27	ESTIMATED ENDING FUND BALANCE		8,571,241	1,357,354	542,525	1,045,404	11,516,524

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

	A	B	H	I	J	K	L
1	<b>Pecatonica CUSD #321      4101321026</b> <i>District Number</i>		<b>ESTIMATED BUDGET FY2014-15</b>				
2							
3							
4							
5							
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		8,571,241	1,357,354	542,525	1,045,404	11,516,524
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>					0
11	<b>STATE SOURCES</b>	<b>3000</b>					0
12	<b>FEDERAL SOURCES</b>	<b>4000</b>					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>					0
16	<b>SUPPORT SERVICES</b>	<b>2000</b>					0
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>					0
19	<b>DEBT SERVICES</b>	<b>5000</b>					0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		8,571,241	1,357,354	542,525	1,045,404	11,516,524

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

	A	B	M	N	O	P	Q
1	<b>Pecatonica CUSD #321      4101321026</b> <i>District Number</i>		<b>ESTIMATED BUDGET</b>				
2			<b>FY2015-16</b>				
3			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
4							
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		8,571,241	1,357,354	542,525	1,045,404	11,516,524
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		8,571,241	1,357,354	542,525	1,045,404	11,516,524

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

	A	B	R	S	T	U	V
1	<b>Pecatonica CUSD #321      4101321026</b> <i>District Number</i>		<b>ESTIMATED BUDGET</b>				
2			<b>FY2016-17</b>				
3							
4							
5							
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		8,571,241	1,357,354	542,525	1,045,404	11,516,524
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>					0
11	<b>STATE SOURCES</b>	<b>3000</b>					0
12	<b>FEDERAL SOURCES</b>	<b>4000</b>					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>					0
16	<b>SUPPORT SERVICES</b>	<b>2000</b>					0
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>					0
19	<b>DEBT SERVICES</b>	<b>5000</b>					0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		8,571,241	1,357,354	542,525	1,045,404	11,516,524



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

	A	B	W	X	Y	Z
1	<b>Pecatonica CUSD #321      4101321026</b> <i>District Number</i>		<b>SUMMARY</b> <b>BUDGET ADDENDUM - DEFICIT REDUCTION PLAN</b> <b>ESTIMATED BUDGET</b> <i>Date of Adoption:</i> _____ <i>(Enter as MM/DD/YY)</i>			
2			FY2013-14	FY2014-15	FY2015-16	FY2016-17
3						
4						
5						
6						
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		12,043,988	11,516,524	11,516,524	11,516,524
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	5,806,323	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	2,707,967	0	0	0
12	FEDERAL SOURCES	4000	224,166	0	0	0
13	Total Receipts/Revenues		8,738,456	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	4,470,900	0	0	0
16	SUPPORT SERVICES	2000	3,827,320	0	0	0
17	COMMUNITY SERVICES	3000	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	667,700	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		8,965,920	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(227,464)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		300,000	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(300,000)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		11,516,524	11,516,524	11,516,524	11,516,524

**Deficit Reduction Plan-Background/Assumptions**  
**Fiscal Year 2014 through Fiscal Year 2017**

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<b>Pecatonica CUSD #321</b>	<b>4101321026</b>
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*Please complete the following schedule and include a brief description to identify any areas of the budget that will be impacted from one year to the next. If the deficit reduction plan relies upon new local revenues, identify contingencies for further budget reductions which will be enacted in the event those new revenues are not available. For additional information, please see:*

[www.isbe.net/sfms/budget/2014/budget.htm](http://www.isbe.net/sfms/budget/2014/budget.htm)

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**1. Background and Narrative of Budget Reductions:**

**2. Assumptions Used in the Deficit Reduction Plan:**

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

**- Short and Long Term Borrowing:**

**- Educational Impact:**

**- Other Assumptions:**

**- 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 FY2014 budgeted expenditures over FY2013 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](#)

<b>ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET</b> (Section 17-1.5 of the School Code)					School District Name: <b>Pecatonica CUSD #321</b>		
					RCDT Number: <b>04-101-3210-26</b>		
Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2013			Budgeted Expenditures, Fiscal Year 2014		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	246,174		246,174	257,500		257,500
2. Special Area Administration Services	2330			0	0		0
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510			0	0	0	0
5. Internal Services	2570			0	0		0
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
<b>8. Totals</b>		246,174	0	246,174	257,500	0	257,500
<b>9. Estimated Percent Increase (Decrease) for FY2014 (Budgeted) over FY2013 (Actual)</b>							5%

## Pecatonica CUSD #321 4101321026

See: School Code, Section 10-20.21 - Contracts

[illegible]

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## Reference Description

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- <sup>1</sup> 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).
- <sup>2</sup> 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).
- <sup>3</sup> 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.
- <sup>3a</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- <sup>4</sup> 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.
- <sup>5</sup> 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.
- <sup>6</sup> 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.
- <sup>7</sup> Cash plus investments must be greater than or equal to zero.
- <sup>8</sup> 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).
- <sup>9</sup> 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).
- <sup>10</sup> Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- <sup>11</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- <sup>12</sup> The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- <sup>13</sup> 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.
- <sup>14</sup> Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- <sup>15</sup> 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)
- <sup>16</sup> 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)