

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

Accounting Basis:

Cash  
 Accrual

SCHOOL DISTRICT BUDGET FORM \*  
July 1, 2018 - June 30, 2019

Balanced budget, no deficit reduction plan is required.

Date of Amended Budget: 06/24/19  
(MM/DD/YY)

District Name: West Frankfort CUSD #168

District RCDT No: 21-028-1680-26

If your FY18 AFR states that you need to do a deficit reduction plan and your FY19 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of West Frankfort CUSD #168, County of Franklin, Williamson,  
State of Illinois, for the Fiscal Year beginning July 1, 2018 and ending June 30, 2019.

WHEREAS the Board of Education of West Frankfort CUSD #168,  
County of Franklin, Williamson, 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 24th day of June, 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, 2018 and ending June 30, 2019.

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 24th  
day of June, 20 19 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.  
\*\* 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.

BUDGET SUMMARY

A		B	C	D	E	F	G	H	I	J	K	L
Begin entering data on Estry 5.10 and Estry 11.17 tabs.		Acc #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
Description: Enter Whole Numbers Only			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
ESTIMATED BEGINNING FUND BALANCE July 1, 2018 <sup>1</sup>			(68,316)	235,294	334,109	60,539	7,284	1,856,063	46,421	9,495	312,948	
4 RECEIPTS/REVENUES												
5 LOCAL SOURCES		1000	1,886,065	230,090	9,900	272,950	532,305	670,600	125	135,785	725	
6 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000										
7 STATE SOURCES		3000	0	0	0	510,500	0	0	0	0	0	
8 FEDERAL SOURCES		4000	11,545,209	0	0	2,253,500	0	0	0	0	0	
9 Total Direct Receipts/Revenues <sup>8</sup>			15,684,774	230,090	9,900	783,450	532,305	670,600	125	135,785	725	
10 Receipts/Revenues for "On Behalf" Payments <sup>2</sup>		3998										
11 Total Receipts/Revenues			15,684,774	230,090	9,900	783,450	532,305	670,600	125	135,785	725	
12 DISBURSEMENTS/EXPENDITURES												
13 INSTRUCTION		1000	10,581,498				289,130					
14 SUPPORT SERVICES		2000	4,152,960	308,060		816,241	203,830	14,000		123,100	18,200	
15 COMMUNITY SERVICES		3000	32,075	0	0	0	0	0	0	0	0	
16 PAYMENTS TO OTHER DISTRICTS & GOVT UNITS		4000	123,000	0	0	0	0	0	0	0	0	
17 DEBT SERVICES		5000	725	0	513,680	0	0	0	0	0	0	
18 PROVISION FOR CONTINGENCIES		6000	0	0	0	0	0	0	0	0	0	
19 Total Direct Disbursements/Expenditures <sup>9</sup>			14,890,258	308,060	513,680	816,241	492,960	14,000		123,100	18,200	
20 Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>		4180	0	0	0	0	0	0		0	0	
21 Total Disbursements/Expenditures			14,890,258	308,060	513,680	816,241	492,960	14,000		123,100	18,200	
22 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures			794,516	(77,970)	(503,780)	(32,791)	39,345	656,600	125	12,685	(17,475)	
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		0								
32 Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund		7160		0								
33 Transfer of Excess Accumulated Fire Prev & Safety Bond and Int <sup>3a</sup> Proceeds to Debt Service Fund		7170			0							
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			0							
40 Transfer to Debt Service Fund to Pay Interest on Capital Leases		7500			0							
41 Transfer to Debt Service Fund to Pay Principal on Revenue Bonds		7600			0							
42 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds		7700			0							
43 Transfer to Capital Projects Fund		7800						0				
44 ISBE Loan Proceeds		7900										
45 Other Sources Not Classified Elsewhere		7990			358,925							
46 Total Other Sources of Funds <sup>8</sup>			0	0	358,925	0	0	0	0	0	0	

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
	Begin entering date on Esrev 5-10 and Estfyg 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	Total by Object
1												
2												
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							0			
52	Transfer Among Funds	8130							0			
53	Transfer of Interest <sup>9</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	8170										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond <sup>3a</sup> and	8170										
57	Int Proceeds to Debt Service Fund	8410										
58	Taxes Pledged to Pay Principal on Capital Leases	8420										
59	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8430										
60	Other Revenues Pledged to Pay Principal on Capital Leases	8440										
61	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
62	Taxes Pledged to Pay Interest on Capital Leases	8510										
63	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
64	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
65	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
66	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
67	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
68	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
69	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
70	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
71	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
72	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
73	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
74	Taxes Transferred to Pay for Capital Projects	8810										
75	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
76	Other Revenues Pledged to Pay for Capital Projects	8830										
77	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
78	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
79	Other Uses Not Classified Elsewhere	8990										
80	Total Other Uses of Funds <sup>9</sup>		0	0	0	0	0	358,925	0	0	0	358,925
81	Total Other Sources/Uses of Fund		0	0	0	0	0	(358,925)	0	0	0	
82	ESTIMATED ENDING FUND BALANCE June 30, 2019		726,200	157,264	189,254	27,748	46,629	2,153,738	46,546	22,180	295,473	
83												
84												
85												
86	Object Name	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total by Object
87	Salaries	100	9,987,220	0	0	5,000	497,950	0	0	0	0	9,992,220
88	Employee Benefits	200	2,454,410	0	0	996	0	0	0	0	0	2,948,366
89	Purchased Services	300	958,568	230,610	500	810,245	0	0	0	123,100	0	2,123,423
90	Supplies & Materials	400	1,003,185	23,000	0	0	0	0	0	0	0	1,026,185
91	Capital Outlay	500	39,215	52,250	0	0	0	14,000	0	0	0	123,865
92	Other Objects	600	342,860	0	0	0	0	0	0	0	0	895,040
93	Non-Capitalized Equipment	700	0	0	0	0	0	0	0	0	0	0
94	Termination Benefits	800	104,400	0	0	0	0	0	0	0	0	104,400
95	Total Expenditures		14,890,258	308,060	513,690	816,241	492,950	14,000		123,100	18,200	17,176,499

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
		Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only										
3	BEGINNING CASH BALANCE ON HAND JULY 1, 2018 <sup>7</sup>		181,731	235,234	334,109	60,539	7,284	1,856,063	46,421	9,495	312,948
4	Total Direct Receipts & Other Sources <sup>8</sup>		15,684,774	230,090	366,825	783,450	532,305	670,600	125	135,785	725
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		15,684,774	230,090	366,825	783,450	532,305	670,600	125	135,785	725
12	Total Amount Available		15,866,505	465,324	702,934	843,989	539,589	2,526,663	46,546	145,280	313,673
13	Total Direct Disbursements & Other Uses <sup>9</sup>		14,890,258	308,060	513,680	816,241	492,960	372,925	0	123,100	18,200
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		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		14,890,258	308,060	513,680	816,241	492,960	372,925	0	123,100	18,200
21	ENDING CASH BALANCE ON HAND JUNE 30, 2019 <sup>7</sup>		976,247	157,264	189,254	27,748	46,629	2,153,738	46,546	22,180	295,473

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 21 (1100-1200)	-	1,336,750	226,250	9,500	271,400	203,600			135,700	
6	Leasing Purposes Levy 22	1130									
7	Special Education Purposes Levy	1140									
8	FICA and Medicare Only Levies	1150					242,400				
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		1,336,750	226,250	9,500	271,400	446,000	0	0	135,700	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210				50	75			25	
15	Payments from Local Housing Authority	1220		40							
16	Corporate Personal Property Replacement Taxes <sup>23</sup>	1230					85,900				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		228,385	40	0	50	85,975	0	0	25	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									
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									

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											
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	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	595	600	400	300	330	5,000	125	60	725
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		595	600	400	300	330	5,000	125	60	725
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	3,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	10,200								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		13,200								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	81,225								
78	Admissions - Other	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		81,225	0							
83	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
84	Rentals - Regular Textbooks	1811	35,000								
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		35,000								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
95	Rentals	1910		3,200							
96	Contributions and Donations from Private Sources	1920	91,850								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Year's Expenditures	1950	150			1,200					
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	3,000								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983						665,600			
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									

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										
106		1993								
107		1999	95,910							
108			190,910	3,200			665,600	0		
109		1000	1,886,065	230,090	9,900	522,305	670,600	125	135,785	725
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
110										
111		2100								
112		2200								
113		2300								
114		2000	0	0	0	0				
115										
<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116										
<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
117		3001	11,357,668							
118		3005								
119		3030								
120		3099								
121			11,357,668	0	0	0	0		0	0
122										
<b>RESTRICTED GRANTS-IN-AID (3100-3900)</b>										
123										
<b>SPECIAL EDUCATION</b>										
124		3100								
125		3105								
126		3110								
127		3120	126,000							
128		3130								
129		3145								
130		3199								
131			126,000	0	0	0	0		0	0
<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
132										
133		3200								
134		3220								
135		3225								
136		3235	3,730							
137		3240								
138		3270								
139		3299								
140			3,730	0	0	0	0		0	0
<b>BILINGUAL EDUCATION</b>										
141										
142		3305								
143		3310								
144			0							
145		3360	11,000							
146		3365								
147		3370		20,611						
148		3410								
149		3499								
<b>TRANSPORTATION</b>										
150										
151		3500					307,000			
152		3510					203,500			
153		3599								
154			0	0	510,500	0				

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
		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										
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3693									
158	Early Childhood - Block Grant	3705									
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	26,200								
168	Total Restricted Grants-In-Aid		187,541	0	0	510,500	0	0	0	0	0
169	Total Receipts/Revenues from State Sources	3000	11,545,209	0	0	510,500	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	10,950								
186	Title V - Other (Describe & Itemize)	4199									
187	Total Title V		10,950	0		0	0	0	0	0	0
188	FOOD SERVICE										
189	Breakfast Start-Up Expansion	4200									
190	National School Lunch Program	4210	465,000								
191	Special Milk Program	4215									
192	School Breakfast Program	4220	161,500								
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		626,500			0	0				
198	TITLE I										
199	Title I - Low Income	4300	903,800								
200	Title I - Low Income - Neglected, Phrase	4305									



ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
		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										
201	Title I - Migrant Education	4340									
202	Title I - Other (Describe & Itemize)	4399									
203	Total Title I		903,800	0		0	0				
204	<b>TITLE IV</b>										
205	Title IV - Student Support & Academic Enrichment Grant	4400									
206	Title IV - 21st Century	4421									
207	Title IV - Other (Describe & Itemize)	4499									
208	Total Title IV		0	0		0	0				
209	<b>FEDERAL - SPECIAL EDUCATION</b>										
210	Federal Special Education - Preschool Flow-Through	4600	25,200								
211	Federal Special Education - Preschool Discretionary	4605									
212	Federal Special Education - IDEA Flow-Through	4620	488,700								
213	Federal Special Education - IDEA Room & Board	4625	350								
214	Federal Special Education - IDEA Discretionary	4630									
215	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
216	Total Federal Special Education		514,250	0		0	0				
217	<b>CTE - PERKINS</b>										
218	CTE - Perkins-Title III E Trade Prep	4770									
219	CTE - Other (Describe & Itemize)	4799									
220	Total CTE - Perkins		0	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 B - Preschool	4856									
229	ARRA - IDEA - Part B - Flow-Through	4857									
230	ARRA - Title II - Technology - Formula	4860									
231	ARRA - Title II - 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

	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											
252	Race to the Top Program	4901									
253	Race to the Top - Preschool Expansion Grant	4902									
254	Title II - 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	95,000								
259	Federal Charter Schools	4960									
260	State Assessment Grants	4981									
261	Grant for State Assessments and Related Activities	4982									
262	Medical Matching Funds - Administrative Outreach	4991	25,000								
263	Medical Matching Funds - Fee-For-Service Program	4992	72,000								
264	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	6,000								
265	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		2,253,500	0	0	0	0	0	0	0	0
266	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	2,253,500	0	0	0	0	0	0	0	0
267	TOTAL DIRECT RECEIPTS/REVENUES		15,684,774	230,090	9,900	783,450	532,305	670,500	125	135,785	725

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)
<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>									
5	Regular Programs	1100	4,831,125	1,153,425	165,350	61,780	9,900	3,600		85,000	6,310,180
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	2,081,100	502,200	31,180	22,250	15,965			18,000	2,670,695
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	442,725	197,920	18,070	147,800					806,515
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	208,000	50,800	605	19,200		235			278,840
14	Interscholastic Programs	1500	159,700	12,225	150,808	8,385		8,650			339,768
15	Summer School Programs	1600									0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	127,000	36,600	9,500	2,400					175,500
18	Bilingual Programs	1800									0
19	Tuuant Alternative & Optional Programs	1800									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	Tuuant Alternative/Opt Ed Programs Private Tuition	1922									0
33	Total Instruction <sup>14</sup>	1000	7,649,650	1,953,170	375,513	261,815	25,865	12,485	0	103,000	10,581,498
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>									
35	<b>Support Services - Pupil</b>	<b>2100</b>									
36	Attendance & Social Work Services	2110	69,300	14,200	42,900	1,250					127,650
37	Guidance Services	2120	64,900	23,460		8,000					96,360
38	Health Services	2130	115,500	18,395	66,450	6,275		250			206,870
39	Psychological Services	2140	2140	23,890		700		2,800			92,010
40	Speech Pathology & Audiology Services	2150	171,300	56,115	72,250	4,100	1,500				305,265
41	Other Support Services - Pupil (Describe & Itemize)	2190									0
42	Total Support Services - Pupil	2100	485,620	136,060	181,600	20,325	4,300	250	0	0	828,155
43	<b>Support Services - Instructional Staff</b>	<b>2200</b>									
44	Improvement of Instruction Services	2210	1,000	3,600	71,575	1,150		500			77,825
45	Educational Media Services	2220	13,000		170,300	4,900					188,200
46	Assessment & Testing	2230			2,010						2,010
47	Total Support Services - Instructional Staff	2200	14,000	3,600	243,885	6,050	0	500	0	0	268,035
48	<b>Support Services - General Administration</b>	<b>2300</b>									
49	Board of Education Services	2310			54,800	2,750		209,900			267,450
50	Executive Administration Services	2320	180,000	21,930	21,250	11,550	700	3,000			238,430
51	Special Area Administration Services	2330	155,000	29,300							184,300
52	Tort Immunity Services	2360 -	2370								0
53	Total Support Services - General Administration	2300	335,000	51,230	76,050	14,300	700	212,900	0	0	690,180
54	<b>Support Services - School Administration</b>	<b>2400</b>									
55	Office of the Principal Services	2410	390,000	101,325			850	2,000			494,175
56	Other Support Services - School Administration (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	390,000	101,325	0	0	850	2,000	0	0	494,175

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
58	Support Services - Business	2500									
59	Direction of Business Support Services	2510									0
60	Fiscal Services	2520	101,400	19,500							120,900
61	Operation & Maintenance of Plant Services	2540	523,150	125,000	43,900	387,000				1,400	1,080,450
62	Pupil Transportation Services	2550			23,700						23,700
63	Food Services	2560	264,500	59,000	270	311,095	4,950				639,815
64	Internal Services	2570									0
65	Total Support Services - Business	2500	889,050	203,500	67,870	698,095	4,950	0	0	1,400	1,864,865
66	Support Services - Central	2600									
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630									0
70	Staff Services	2640									0
71	Data Processing Services	2660			5,000						5,000
72	Total Support Services - Central	2600	0	0	5,000	0	0	0	0	0	5,000
73	Other Support Services (Describe & Itemize)	2900									2,550
74	Total Support Services	2000	2,113,670	495,715	574,405	738,770	2,550	13,350	0	1,400	4,152,960
75	COMMUNITY SERVICES (ED)	3000	23,900	5,925	50	2,600					32,075
76	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
77	Payments for Regular Programs	4100									0
78	Payments for Special Education Programs	4120						25,000			25,000
79	Payments for Adult/Continuing Education Programs	4130									0
80	Payments for CTE Programs	4140									0
81	Payments for Community College Programs	4170						25,000			25,000
82	Total Payments to Other Dist & Govt Units (In-State)	4100			9,000						9,000
83	Payments for Regular Programs - Tuition	4210									0
84	Payments for Special Education Programs - Tuition	4220						49,000			49,000
85	Payments for Adult/Continuing Education Programs - Tuition	4230									0
86	Payments for CTE Programs - Tuition	4240									0
87	Payments for Community College Programs - Tuition	4270						40,000			40,000
88	Other Payments to In-State Govt Units (Describe & Itemize)	4280									0
89	Total Payments to Other Dist & Govt Units (In State)	4200						89,000			89,000
90	Payments for Regular Programs - Transfers	4310									0
91	Payments for Special Education Programs - Transfers	4320									0
92	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
93	Payments for CTE Programs - Transfers	4340									0
94	Payments for Community College Program - Transfers	4370									0
95	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4380									0
96	Total Payments to Other Dist & Govt Units (In State)	4300			0			0			0
97	Payments to Other Dist & Govt Units (Out of State)	4400						114,000			114,000
98	Total Payments to Other Dist & Govt Units	4000			9,000						123,000
103	DEBT SERVICE (ED)	5000									
104	Debt Service - Interest on Short-Term Debt	5100									0
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Property Real Tax Anticipated Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150						725			725
110	Total Debt Service - Interest on Short-Term Debt	5100						725			725
111	Debt Service - Interest on Long-Term Debt	5200									0
112	Total Debt Service	5000						725			725

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)
1											
2	<b>PROVISION FOR CONTINGENCES (ED)</b>	6000									0
113	Total Direct Disbursements/Expenditures		9,987,220	2,454,410	958,968	1,003,185	39,215	342,860	0	104,400	14,890,258
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										794,516
115	<b>117 20 - OPERATIONS AND MAINTENANCE FUND (O&amp;M)</b>										
117	<b>SUPPORT SERVICES (O&amp;M)</b>	2000									
118	Support Services - Pupil	2100									0
119	Other Support Services - Pupils (Describe & Itemize)	2190									0
120	Support Services - Business	2500									0
121	Direction of Business Support Services	2510									0
122	Facilities Acquisition & Construction Services	2530									0
123	Operation & Maintenance of Plant Services	2540			230,610	25,000	52,450				308,060
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	Total Support Services - Business	2500	0	0	230,610	25,000	52,450	0	0	0	308,060
127	Other Support Services (Describe & Itemize)	2900									0
128	Total Support Services	2000	0	0	230,610	25,000	52,450	0	0	0	308,060
129	<b>COMMUNITY SERVICES (O&amp;M)</b>	3000									0
130	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	4000									
131	Payments to Other Dist & Govt Units (In-State)	4100									0
132	Payments for Regular Programs	4110									0
133	Payments for Special Education Programs	4120									0
134	Payments for CTE Program	4140									0
135	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0						0
136	Total Payments to Other Dist & Govt Units (In-State)	4000			0						0
137	Payments to Other Dist & Govt Units (Out of State) <sup>14</sup>	4400									0
138	Total Payments to Other Dist & Govt Unit	4000			0						0
139	<b>DEBT SERVICE (O&amp;M)</b>	5000									
140	Debt Service - Interest on Short-Term Debt	5100									0
141	Tax Anticipation Warrants	5110									0
142	Corporate Personal Prop Repl Tax Anticipated Notes	5120									0
143	State Aid Anticipation Certificates	5140									0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
145	Total Debt Service - Interest on Short-Term Debt	5100									0
146	Debt Service - Interest on Long-Term Debt	5200									0
147	Total Debt Service	5000									0
148	<b>PROVISION FOR CONTINGENCES (O&amp;M)</b>	6000									
149	Total Direct Disbursements/Expenditures		0	0	230,610	25,000	52,450	0	0	0	308,060
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(77,970)
151											
152	<b>30 - DEBT SERVICE FUND (OS)</b>	4000									
153	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (OS)</b>	4100									
154	Payments for Regular Programs	4110									0
155	Payments for Special Education Programs	4120									0
156	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
157	Total Payments to Other Dist & Govt Units (In-State)	4000									0
158	<b>DEBT SERVICE (OS)</b>	5000									
159	Debt Service - Interest on Short-Term Debt	5100									0
160	Tax Anticipation Warrants	5110									0
161	Tax Anticipation Notes	5120									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	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
169	Debt Service - Interest on Long-Term Debt	5200									98,180
170	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup>	5300						415,000			415,000
171	(Lease/Purchase Principal Retired)	5400									500
172	Debt Service Other (Describe & Itemize)	5000						513,180			513,180
173	Total Debt Service	6000						513,180			513,680
174	PROVISION FOR CONTINGENCIES (05)							500			0
175	Total Direct Disbursements/Expenditures							513,180			513,680
176	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(503,780)
177	40 - TRANSPORTATION FUND (TR)										
178	SUPPORT SERVICES (TR)	2000									
179	Support Services - Pupils	2100									
180	Other Support Services - Pupils (Describe & Itemize)	2190									0
181	Support Services - Business										0
182	Pupil Transportation Services	2550	5,000	996	810,245						816,241
183	Other Support Services (Describe & Itemize)	2900									0
184	Total Support Services	2000	5,000	996	810,245	0	0	0	0	0	816,241
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
195	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
196	Total Payments to Other Dist & Govt Units	4000									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 <sup>15</sup> (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		5,000	996	810,245	0	0	0	0	0	816,241
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(32,791)
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		140,400							140,400
216	Pre-K Programs	1125									0
217	Special Education Programs (Functions 1200-1220)	1200		135,480							135,480
218	Special Education Programs Pre-K	1225									0
219	Remedial and Supplemental Programs K-12	1250									0
220	Remedial and Supplemental Programs Pre-K	1275									0
221	Adult/Combining Education Programs	1300									0
222	CTE Programs	1400		3,000							3,000
223	Intercolastic Programs	1500		8,400							8,400
224	Summer School Programs	1600									0
225	Gifted Programs	1650									0
226	Driver's Education Programs	1700		1,850							1,850
227	Bilingual Programs	1800									0
228	Tenant Alternative & Optional Programs	1900									0
229	Total Instruction	1000		289,130							289,130
230	SUPPORT SERVICES (MR/SS)	2000									
231	Support Services - Pupil	2100									
232	Attendance & Social Work Services	2110		1,000							1,000
233	Guidance Services	2120		950							950
234	Health Services	2130		14,200							14,200
235	Psychological Services	2140		1,000							1,000
236	Speech Pathology & Audiology Services	2150		3,000							3,000
237	Other Support Services - Pupil (Describe & Itemize)	2190									0
238	Total Support Services - Pupil	2100		20,150							20,150
239	Support Services - Instructional Staff	2200									
240	Improvement of Instruction Services	2210									0
241	Educational Media Services	2220		2,750							2,750
242	Assessment & Testing	2230									0
243	Total Support Services - Instructional Staff	2200		2,750							2,750
244	Support Services - General Administration	2300									
245	Board of Education Services	2310									0
246	Executive Administration Services	2320		10,700							10,700
247	Special Area Administrative Services	2330		2,500							2,500
248	Claims Paid from Self Insurance Fund	2361									0
249	Workers' Compensation or Workers' Occupation Disease Accs 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	Educational Inspect. Supervisory Serv. Related to Loss Prevention or Reduction	2367									0
255	Reciprocal Insurance Payments	2368									0
256	Legal Services	2369									0
257	Total Support Services - General Administration	2300		13,200							13,200
258	Support Services - School Administration	2400									
259	Office of the Principal Services	2410		4,750							4,750
260	Other Support Services - School Administration (Describe & Itemize)	2490									0
261	Total Support Services - School Administration	2400		4,750							4,750
262	Support Services - Business	2500									
263	Direction of Business Support Services	2510									0
264	Fiscal Services	2520		19,080							19,080
265	Facilities Acquisition & Construction Services	2530									0
266	Operation & Maintenance of Plant Service	2540		98,300							98,300
267	Pupil Transportation Services	2550									0
268	Food Services	2560		45,600							45,600
269	Internal Services	2570									0
270	Total Support Services - Business	2500		162,980							162,980

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	<b>Support Services - Central</b>	2600									
271	Direction of Central Support Services	2610									0
272	Planning, Research, Development & Evaluation Services	2620									0
273	Information Services	2630									0
274	Staff Services	2640									0
275	Data Processing Services	2660									0
276	Total Support Services - Central	2600		0							0
277	Other Support Services (Describe & Itemize)	2900									0
278	Total Support Services	2000									203,830
279	COMMUNITY SERVICES (MR/SS)	3000									0
280	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	4000									0
281	Payments for Regular Programs	4110									0
282	Payments for Special Education Programs	4120									0
283	Payments for CTE Programs	4140									0
284	Total Payments to Other Dist & Govt Units	4000		0							0
285	DEBT SERVICE (MR/SS)	5000									0
286	Debt Service - Interest on Short-Term Debt	5100									0
287	Tax Anticipation Warrants	5110									0
288	Tax Anticipation Notes	5120									0
289	Corporate Personal Prop Real Tax Anticipation Notes	5130									0
290	State Aid Anticipation Certificates	5140									0
291	Other (Describe & Itemize)	5150									0
292	Total Debt Service	5000									0
293	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
294	Total Direct Disbursements/Expenditures			492,960							492,960
295	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										39,345
296											
298	<b>60 - CAPITAL PROJECTS (CP)</b>										
299	<b>SUPPORT SERVICES (CP)</b>	2000									
300	Support Services - Business										
301	Facilities Acquisition & Construction Services	2530					14,000				14,000
302	Other Support Services (Describe & Itemize)	2900									0
303	Total Support Services	2000	0	0	0	0	14,000	0	0		14,000
304	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	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	0	0	14,000	0	0		14,000
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										656,600
315	<b>70 WORKING CASH FUND (WC)</b>										
317	<b>80 - TORT FUND (TF)</b>										
318	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	2000									
319	Claims Paid from Self Insurance Fund	2361									0
320	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			88,100						88,100
321	Unemployment Insurance Payments	2363									0
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)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1										
2										
325	267									0
326	268									0
327	269			35,000						35,000
328	271									0
329	272									0
330	200	0	0	123,100	0	0	0	0	0	123,100
<b>PAYMENTS TO OTHER DIST. &amp; GOVT UNITS (TT)</b>										
331	4000									
332	4110									0
333	4120									0
334	4000									0
<b>DEBT SERVICE (TT)</b>										
335	5000									
336										
337	5110									0
338	5130									0
339	5150									0
340	5000									0
<b>PROVISION FOR CONTINGENCIES (TT)</b>										
341	6000									0
342										
343		0	0	123,100	0	0	0	0	0	123,100
344										12,685
<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FR&amp;S)</b>										
<b>SUPPORT SERVICES (FR&amp;S)</b>										
346	2000									
347	2500									
348	2530									0
349	2540					18,200				18,200
350	2500	0	0	0	0	18,200	0	0	0	18,200
351	2900									0
352	2000	0	0	0	0	18,200	0	0	0	18,200
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (FR&amp;S)</b>										
353	4000									
354	4110									0
355	4120									0
356	4190									0
357	4000									0
<b>DEBT SERVICE (FR&amp;S)</b>										
358	5000									
359	5100									
360	5110									0
361	5150									0
362	5100									0
363	5200									0
364	5300									0
365	5000									0
366	6000									0
<b>PROVISIONS FOR CONTINGENCIES (FR&amp;S)</b>										
367		0	0	0	0	18,200	0	0	0	18,200
368										(17,475)

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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
<b>DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only</b>						
1						
2	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
3	Direct Revenues	15,684,774	230,090	783,450	125	16,698,439
4	Direct Expenditures	14,890,258	308,060	816,241		16,014,559
5	Difference	794,516	(77,970)	(32,791)	125	683,880
6	Estimated Fund Balance - June 30, 2019	726,200	157,264	27,748	46,546	957,758
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 2018-19 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 2017-2018 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		
1			<b>DEFICIT REDUCTION PLAN</b> <b>ESTIMATED BUDGET</b> <b>FY2018-2019</b>						
2									
3	21-028-1680-26								
4	District Number								
5	West Frankfort CUSD #168								
	District Name								
6	ESTIMATED BEGINNING FUND BALANCE		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total		
7	(must equal prior Ending Fund Balance)		(68,316)	235,234	60,539	46,421	273,878		
8	RECEIPTS/REVENUES	Acct #							
9	LOCAL SOURCES	1000	1,886,065	230,090	272,950	125	2,389,230		
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0		
11	STATE SOURCES	3000	11,545,209	0	510,500	0	12,055,709		
12	FEDERAL SOURCES	4000	2,253,500	0	0	0	2,253,500		
13	Total Receipts/Revenues		15,684,774	230,090	783,450	125	16,698,439		
14	DISBURSEMENTS/EXPENDITURES	Funct #							
15	INSTRUCTION	1000	10,581,498				10,581,498		
16	SUPPORT SERVICES	2000	4,152,960	308,060	816,241		5,277,261		
17	COMMUNITY SERVICES	3000	32,075	0	0	0	32,075		
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	123,000	0	0	0	123,000		
19	DEBT SERVICES	5000	725	0	0	0	725		
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0		
21	Total Disbursements/Expenditures		14,890,258	308,060	816,241		16,014,559		
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		794,516	(77,970)	(32,791)	125	683,880		
23	OTHER SOURCES/USES OF FUNDS								
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0		
25	OTHER USES OF FUNDS (8000)		0	0	0	0	0		
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0		
27	ESTIMATED ENDING FUND BALANCE		726,200	157,264	27,748	46,546	957,758		

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

	A	B	H	I	J	K	L				
1			ESTIMATED BUDGET FY2019-2020								
2											
3	21-028-1680-26										
4	District Number										
5	West Frankfort CUSD #168										
	District Name										
6	ESTIMATED BEGINNING FUND BALANCE		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total				
7	(must equal prior Ending Fund Balance)		726,200	157,264	27,748	46,546	957,758				
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	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 CONTINGENCES	6000					0				
21	Total Disbursements/Expenditures		0	0	0	0	0				
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0				
23	OTHER SOURCES/USES OF FUNDS										
24	OTHER SOURCES OF FUNDS (7000)						0				
25	OTHER USES OF FUNDS (8000)						0				
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0				
27	ESTIMATED ENDING FUND BALANCE		726,200	157,264	27,748	46,546	957,758				

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

A	B	M	N	O	P	Q
1		ESTIMATED BUDGET FY2020-2021				
2						
3	21-028-1680-26					
4	District Number					
5	West Frankfort CUSD #168					
6	District Name	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>	726,200	157,264	27,748	46,546	957,758
8	RECEIPTS/REVENUES					
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 #				
15	INSTRUCTION	1000				0
16	SUPPORT SERVICES	2000				0
17	COMMUNITY SERVICES	3000				0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000				0
19	DEBT SERVICES	5000				0
20	PROVISION FOR CONTINGENCIES	6000				0
21	Total Disbursements/Expenditures	0	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures	0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)					0
25	OTHER USES OF FUNDS (8000)					0
26	TOTAL OTHER SOURCES/USES OF FUNDS	0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE	726,200	157,264	27,748	46,546	957,758

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

	A	B	R	S	T	U	V				
1			ESTIMATED BUDGET FY2021-2022								
2											
3	21-028-1680-26										
4	District Number										
5	West Frankfort CUSD #168										
	District Name										
6	ESTIMATED BEGINNING FUND BALANCE		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total				
7	(must equal prior Ending Fund Balance)		726,200	157,264	27,748	46,546	957,758				
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	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	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		726,200	157,264	27,748	46,546	957,758				

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

	A	B	W	X	Y	Z
1			<b>SUMMARY</b> <b>BUDGET ADDENDUM - DEFICIT REDUCTION PLAN</b> <b>ESTIMATED BUDGET</b> Date of Adoption: _____ (Enter as MM/DD/YY)			
2						
3						
4						
5						
6			FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		273,878	957,758	957,758	957,758
8	RECEIPTS/REVENUES	Act #				
9	LOCAL SOURCES	1000	2,389,230	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	12,055,709	0	0	0
12	FEDERAL SOURCES	4000	2,253,500	0	0	0
13	Total Receipts/Revenues		16,698,439	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	10,581,498	0	0	0
16	SUPPORT SERVICES	2000	5,277,261	0	0	0
17	COMMUNITY SERVICES	3000	32,075	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	123,000	0	0	0
19	DEBT SERVICES	5000	725	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		16,014,559	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		683,880	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		957,758	957,758	957,758	957,758



**Deficit Reduction Plan-Background/Assumptions**  
**Fiscal Year 2018-2019 through Fiscal Year 2021-2022**

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**West Frankfort CUSD #168      21-028-1680-26**

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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.*

---

**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 FY2019 budgeted expenditures over FY2018 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).*

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

An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at:  
[Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)		School District Name: <u>West Frankfort CUSD #168</u>		RCODT Number: <u>21-028-1680-26</u>	
Description (Enter Whole Numbers Only)	Funct #	Estimated Actual Expenditures, Fiscal Year 2018	Budgeted Expenditures, Fiscal Year 2019		
		(10) Educational Fund	(10) Educational Fund	(20) Operations & Maintenance Fund	(20) Operations & Maintenance Fund
		Total	Total	Total	Total
1. Executive Administration Services	2320	223,234	238,430	238,430	238,430
2. Special Area Administration Services	2330	178,085	184,300	184,300	184,300
3. Other Support Services - School Administration	2490	0	0	0	0
4. Direction of Business Support Services	2510	0	0	0	0
5. Internal Services	2570	0	0	0	0
6. Direction of Central Support Services	2610	0	0	0	0
7. Deduct - Early Retirement or other pension obligations required by state law and include above		0	0	0	0
8. Totals		401,319	422,730	0	422,730
9. Estimated Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)					5%

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

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

*See: School Code, Section 10-20.21 - Contracts*

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

Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipient of Non-Monetary Remunerations Distributed

### 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.
- 3<sup>a</sup> 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)

<b>CHECK FOR ERRORS</b>	
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
<b>Is Deficit Reduction Plan Required?</b>	Congratulations! You have a balanced budget.
<b>If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?</b>	
<b>1. Cover Page - CASH or ACCRUAL</b>	
Check one type of Accounting Basis used on the Cover sheet.	CASH
<b>2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).</b>	
Estimated Beginning Fund Balance July,1 2018 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
<b>3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2018, (CashSum 4, All Funds), cannot be negative.</b>	
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
<b>4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2019, (Page CashSum 4 - All Funds), cannot be negative.</b>	
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
<b>5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).</b>	
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